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Promotion and protection of human rights: human rights questions, including alternative approaches for improving the effective enjoyment of human rights and fundamental freedoms

Combating intolerance, negative stereotyping, stigmatization, discrimination, incitement to violence and violence against persons, based on religion or belief

Report of the Secretary-General

Summary

The present report is submitted in accordance with General Assembly resolution 72/176 and contains information on steps taken by States to combat intolerance, negative stereotyping, stigmatization, discrimination, incitement to violence and violence against persons, based on religion or belief, as set forth in that resolution.

* A/73/50.



I. Introduction

1. The present report is submitted pursuant to resolution General Assembly 72/176, in which the Assembly requested the Secretary-General to submit to it at its seventy-third session a report that included information provided by the United Nations High Commissioner for Human Rights on steps taken by States to combat intolerance, negative stereotyping, stigmatization, discrimination, incitement to violence and violence against persons, based on religion or belief, as set forth in the resolution.

2. In its resolution 34/32, the Human Rights Council requested the High Commissioner to prepare and submit to it at its thirty-seventh session a comprehensive follow-up report with elaborated conclusions based upon information provided by States on the efforts and measures taken for the implementation of the action plan outlined in paragraphs 7 and 8 of the resolution and views on potential follow-up measures for further improvement of the implementation of that plan.

3. Pursuant to that request, the Office of the United Nations High Commissioner for Human Rights (OHCHR) submitted a report (A/HRC/37/44) to the Human Rights Council at its thirty-seventh session. The report was based on replies received from 20 States¹ to a note verbale sent by OHCHR. It was largely drafted around the specified points of the action plan outlined in paragraphs 7 and 8 of Human Rights Council resolution 34/32, and also provided some observations and views on potential follow-up measures for further improvement of the implementation of the action plan.

4. The present report includes information provided by the High Commissioner in his report to the Human Rights Council (A/HRC/37/44) and follows a similar structure to that report. It also highlights information provided by the five Member States² who submitted inputs for the present report. The final section presents conclusions and observations on the way forward, building on the suggestions made by the High Commissioner in his report to the Human Rights Council.

II. Implementation of the action plan: information received from States

A. Constitutional and legislative frameworks

5. For the preparation of its report to the Human Rights Council (see paras. 2 and 3 above), OHCHR received comprehensive submissions from Argentina, Algeria, Australia, Croatia, Cuba, Denmark, Mauritius, Mongolia, Oman, Pakistan, Portugal, the Russian Federation, Turkey, the United Kingdom, the United States and Venezuela (Bolivarian Republic of) and the State of Palestine in relation to constitutional and legislative frameworks present in those countries pertaining to combating intolerance, negative stereotyping, stigmatization, discrimination, incitement to violence and violence against persons, based on religion or belief. The full texts of the States' submissions can be consulted on the OHCHR website.³

¹ Argentina, Algeria, Australia, Croatia, Cuba, Denmark, Italy, Mauritius, Mongolia, Oman, Pakistan, Portugal, Qatar, the Russian Federation, Turkey, Ukraine, the United Kingdom of Great Britain and Northern Ireland, the United States of America, Venezuela (Bolivarian Republic of) and the State of Palestine. The original texts are available for consultation on the OHCHR website, at <https://adsdatabase.ohchr.org/SitePages/Anti-discrimination%20database.aspx>.

² Austria, Croatia, Italy, Mexico and the United Kingdom. The original texts are available for consultation on the OHCHR website, at <https://adsdatabase.ohchr.org/SitePages/Anti-discrimination%20database.aspx>.

³ See <https://adsdatabase.ohchr.org/SitePages/Anti-discrimination%20database.aspx>.

B. Extremism and radicalization

6. In his report, the High Commissioner noted that some States were addressing extremism and radicalization. He encouraged States to increase awareness and understanding of these phenomena, ensuring that relevant information would be easily available, widely disseminated and used to develop and improve policies aimed at combating them.

7. The High Commissioner took the opportunity to recall that measures taken to combat religious intolerance and violent extremism should reflect the principles of inclusiveness and participation, as well as be fully consistent with States' obligations under international human rights law. They should take gender into account and be adapted to the domestic context. Key concepts related to violent extremism should be clearly defined, particularly when they could potentially trigger measures that might impinge on human rights, for example when the terms "extremism" or "radicalization" are used to cover non-violent activity.⁴

C. Encouraging the creation of collaborative networks to build mutual understanding, promoting dialogue and inspiring constructive action towards shared policy goals and the pursuit of tangible outcomes, such as servicing projects in the fields of education, health, conflict prevention, employment, integration and media education⁵

8. In its contribution to the present report, Austria noted that interreligious dialogue at the national level was fostered by the Platform of Churches and Religious Communities, which had been established on the initiative of the Austrian religious communities themselves to discuss issues of common interest and reach agreed opinions. In October 2015, the Platform had drafted a joint declaration regarding freedom of religion, the protection of religious minorities and the rejection of violence in the name of religion. Austria also hosted the King Abdullah bin Abdulaziz International Centre for Interreligious and Intercultural Dialogue in Vienna, an international organization representing all major world religions, whose mandate was to promote peace and reconciliation through dialogue among religious actors, policymakers and civil society.

9. Italy reported that the committee on hate, intolerance, xenophobia and racism had been set up in May 2016 and in July 2016 renamed the Jo Cox committee in remembrance of the United Kingdom Member of Parliament murdered on 16 June 2016. Chaired by the President, the committee is composed of one Member of Parliament for every political group, representatives of the Council of Europe, the United Nations, the Italian Statistics Institute, research centres and civic associations that investigate and campaign against hate speech, and experts. The committee approved its final report on 6 July 2017, making 56 recommendations to prevent and combat hatred addressed to all the relevant entities.

10. The recommendations address criminalizing hate campaigns (public insults, defamation or threats) directed against persons or groups; drawing on the experience of other countries while protecting the freedom of information on the Internet to

⁴ Additional guidance is contained in the Secretary-General's Plan of Action to Prevent Violent Extremism (A/70/674) and the High Commissioner's report on best practices and lessons learned on how protecting and promoting human rights contribute to preventing and countering violent extremism (A/HRC/33/29).

⁵ Paragraph 7 (a) of General Assembly resolution 72/176.

evaluate the possibility of self-regulation by Internet platforms for the removal of online hate speech; making Internet providers and social network platforms collectively liable under law; and compelling them to take down without delay any content that has been flagged as offensive by users.

11. Italy also reported that in July 2017 the Ministry of Foreign Affairs and International Cooperation had hosted an international conference entitled "Protecting religious communities — investing in young people as leaders of new opportunities for encounters, dialogue and peaceful coexistence between peoples", organized in association with the Institute for International Political Studies. At the conference the establishment of an observatory on religious minorities in the world and on the respect for religious freedom was announced. The observatory, working as an advisory body to the Minister for Foreign Affairs and International Cooperation, involves representatives of the academic world and civil society. It is tasked with conducting surveys and analyses and monitoring the conditions of religious minorities in the world with a view to increasing their protection. It will propose awareness-raising activities and carry out its work in cooperation with Italy's diplomatic network. It will also monitor religious freedoms and issue early warnings of violations.

12. The United Kingdom reported that it was using education as a tool to challenge intolerance against religion and belief. A number of projects that worked with young people to tackle issues of prejudice and intolerance were being funded. Young people participating in the Anne Frank Trust programme had greatly increased their understanding of the Holocaust, hatred, discrimination, inequality and injustice. The Stand Up project addressed anti-Muslim and anti-Semitic bullying in schools by preventing it before it happened and changing attitudes.

D. Creating an appropriate mechanism within Governments to, inter alia, identify and address potential areas of tension between members of different religious communities and assisting with conflict prevention and mediation⁶

13. In its contribution to the present report, Austria reported that at the national level, the dialogue between the Government and the legally recognized churches and religious communities in Austria was well established and institutionalized and had given rise, for example, to a right to give opinions on draft laws and regulations and close cooperation in matters of education and health. The Federal Chancellery was also active in that field, hosting an interreligious dialogue every two years involving actors in the religious and sociopolitical ambits. In addition, the State Secretary had organized a round table with members of civil society and the major religious communities, as well as a networking and workshop event to support the fight against online hate speech. She had also endorsed the publication of guidelines against hate postings and the work of the platform "CounterACT!" run by non-governmental organizations.

14. In Mexico, legislation differentiates conflicts arising from religious intolerance, which must be resolved through the application of the law, with emphasis on dialogue and conciliation between the parties, from issues of discrimination on the basis of religious faith. The Secretariat of the Interior, a part of the executive branch of the Federal Government, is empowered to deal with and resolve conflicts resulting from religious intolerance. Between 2013 and 2017, the Secretariat of the Interior dealt with 51 cases relating to conflicts caused by religious intolerance.

⁶ Paragraph 7 (b) of General Assembly resolution 72/176.

15. In the United Kingdom there is a cross-government working group on anti-Muslim hatred. The "Tell MAMA" service is funded by the Government to record anti-Muslim incidents and support victims. The Government also works closely with the Jewish community to tackle anti-Semitism and has taken action, including working with the Community Security Trust, to develop awareness-raising materials and providing funding for protective security measures. The Anne Frank Trust raises awareness about prejudice and intolerance, including anti-Semitism, among young people. The cross-government anti-Semitism working group has provided funds to ensure the security of Jewish faith schools, synagogues and communal buildings following concerns raised by the Jewish community.

E. Speaking out against intolerance, including advocacy of religious hatred that constitutes incitement to discrimination, hostility or violence⁷

16. Religious leaders are potentially very important human rights actors, and OHCHR has launched an initiative to engage religious leaders in speaking out against intolerance. The Beirut Declaration of March 2017 and the associated "Faith for Rights" framework⁸ are addressed to faith-based actors, who are defined in a wide manner to include theistic, non-theistic, atheistic or other believers. The "Faith for Rights" framework provides 18 operative commitments through which faith-based actors have articulated how "Faith" can stand up for "Rights" more effectively so that both can enhance each other. On 6 and 7 December 2017, OHCHR and the Government of Morocco co-organized the Rabat+5 symposium on the follow-up to the Rabat Plan of Action,⁹ providing a platform for the exchange practices and discussion of concrete "Faith for Rights" projects at the grass-roots level in various parts of the world.

17. The Plan of Action for Religious Leaders and Actors to Prevent Incitement to Violence that Could Lead to Atrocity Crimes,¹⁰ launched by the Secretary-General of the United Nations in July 2017, is the first document to focus on the role of religious leaders and actors in preventing incitement to violence that could lead to atrocity crimes, and the first to develop context-specific regional strategies with that objective in mind. It was developed following over two years of intensive global and regional consultations organized by the Office on Genocide Prevention and the Responsibility to Protect, with the support of the International Dialogue Centre, the World Council of Churches and the Network for Religious and Traditional Peacemakers. A total of 232 religious leaders and actors from 77 countries participated in the consultations, and women made up at least 30 per cent of participants in all meetings. Implementation of the Plan of Action will contribute to the prevention of atrocity crimes, especially in areas affected by religious and sectarian tensions and violence, and enhance respect for, as well as protection and promotion of, human rights, including the rights to freedom of opinion and expression, freedom of religion or belief, and of peaceful assembly.

18. In the report of OHCHR to the Human Rights Council (A/HRC/37/44), Argentina, Algeria, Australia, Croatia, Denmark, Italy, Mongolia, Pakistan, Portugal, Turkey, the United Kingdom and the State of Palestine reported on comprehensive

⁷ Paragraph 7 (e) of General Assembly resolution 72/176.

⁸ See www.ohchr.org/EN/Issues/FreedomReligion/Pages/FaithForRights.aspx.

⁹ For information concerning the Rabat Plan of Action on the prohibition of advocacy of national, racial or religious hatred that constitutes incitement to discrimination, hostility or violence, adopted on 5 October 2012, see A/HRC/22/17/Add.4.

¹⁰ www.un.org/en/genocideprevention/documents/Plan%20of%20Action%20Advanced%20Copy.pdf.

criminal frameworks prohibiting incitement to violence based on religion or belief. These frameworks often address issues of incitement to racial, national or religious hatred through speech or through written media and publications, including dissemination through the Internet. The laws generally also cover the establishment of or participation in organizations which urge violence or incite religious hatred and public meetings in this context, and the denial of war crimes, genocide and crimes against humanity as well as linkages between incitement and acts of terrorism.

19. In its contribution to the present report, Italy added that Act No. 115, adopted on 16 June 2016, introduced a penalty of 2 to 6 years' imprisonment in cases where propaganda, instigation and incitement were based "in whole or in part on denial of the Shoah or crimes of genocide, crimes against humanity and war crimes", as defined by the Statute of the International Criminal Court (articles 6, 7 and 8).

20. It should be recalled that where legal sanctions may be necessary to protect human beings against incitement to hatred, discrimination or acts of violence, three types of expression should be clearly distinguished: expression that constitutes a criminal offence; expression that is not criminally punishable but may justify civil or administrative sanctions; and expression that does not invoke any legal action but still raises concern in terms of tolerance and respect for the rights of others.

21. Legislation prohibiting incitement to racial, national and religious hatred should be specific and not overly broad in its scope and application, to be consistent with international standards on freedom of religion or belief and freedom of opinion and expression. States should also ensure that there is no impunity in the judicial system, where prosecution and adjudication of such crimes are undertaken.

22. The expert conclusions and recommendations of the Rabat Plan of Action are based on legislative patterns, judicial practices and policies. They provide some guidance to stakeholders, including the national legislatures and the judiciary, in implementing the international standards relating to the prohibition of incitement to racial, national and religious hatred. The Plan of Action outlines a six-part threshold test for expressions considered criminal offences: context; speaker; intent; content and form; extent of speech act; and likelihood, including imminence (see A/HRC/22/17/Add.4, appendix, para. 29).

F. Hate crimes

23. Various actions are being taken in States to address hate crimes at the domestic level through improved monitoring, recording and reporting of hate crimes, consolidated information-gathering and prevention, community outreach and legal prosecution.

24. In its contribution to the present report, Croatia reported that article 87 of the Criminal Code defines hate crime as a criminal offence committed on account of a person's race, colour, religion, national or ethnic origin, disability, gender, sexual orientation or gender identity. For some criminal offences, more severe sanctions are imposed if the crimes are qualified as hate crimes; in other cases, hatred is considered an aggravating circumstance. Less severe forms of unlawful and offensive behaviour in this context are punishable in accordance with the Act on Public Order and Peace Offences.

25. The United Kingdom reported on the issuance of the Hate Crime Action Plan (2016), which focuses on reducing hate crime and intolerance, increasing reporting and improving support for victims. The plan is currently being updated and a new version will be published by October 2018. The Hate Crime Action Plan recognizes the importance of tackling intolerance against different faith groups. The United

Kingdom has supported work to map the levels of anti-Christian hate crime, anti-Semitism and anti-Muslim hatred and encourage reporting from different faith groups, recognizing that only one in four victims reports incidents to the police. A cross-government working group on anti-Muslim hatred was established in 2012, and "Tell MAMA", the first service to record anti-Muslim incidents and support victims, has received funding from 2011 to 2020. True Vision, the online third-party hate crime-reporting portal, is also key to tackling online hatred and provides resources across different faiths.

26. The United Kingdom noted that efforts were under way to collect the evidence needed to plan appropriate interventions. Since April 2016, police forces in England and Wales have been disaggregating religious hate crime data to reveal the true scale and nature of the problem. The first data will be available in late 2018.

27. In view of the action plan elaborated in General Assembly resolution 72/176, OHCHR works with States and other stakeholders on substantive support to implement international standards and practical measures at the national level. For example, OHCHR recently supported the organization of relevant training sessions and meetings in Lebanon, Morocco, Oman, Senegal and Tunisia, and with media professionals from the Russian Federation and Ukraine, and from West Africa.

G. Understanding the need to combat denigration and negative religious stereotyping of persons, and incitement to religious hatred, by strategizing and harmonizing actions at the local, national, regional and international levels through, inter alia, education and awareness-building¹¹

28. In its contribution to the present report, Austria reported that it had been active in combating intolerance based on religion or belief within the framework of the Organization for Security and Cooperation in Europe (OSCE). In 2017, the Austrian Chair of OSCE made combating intolerance and discrimination, including based on religion or belief, a priority. Austria has continued to support several projects such as the development by the Office for Democratic Institutions and Human Rights of OSCE of a toolkit for the security of Jewish communities. The Austrian Chair organized various events on tolerance and non-discrimination to foster tolerance on an international level, including a Supplementary Human Dimension Meeting on freedom of religion or belief. The same topic was high on the agenda of the annual Human Dimension Implementation Meeting in Warsaw.

29. Austria noted the appointment of personal representatives of the Chairperson-in-Office on Tolerance and non-Discrimination to foster tolerance and dialogue in support of the Chair's agenda in three areas: combating anti-Semitism; combating intolerance and discrimination against Muslims; and combating racism, xenophobia and discrimination, also focusing on intolerance and discrimination against Christians and members of other religions. The personal representatives promote better coordination of participating States' efforts to effectively implement relevant ministerial and Permanent Council decisions in the field of tolerance and non-discrimination and conduct country visits such as to Bosnia and Herzegovina and Germany in May 2017, focusing on all forms of intolerance and discrimination, including gender aspects.

30. In Croatia, the prevention programme "Together Against Hate Speech" is aimed at promoting the culture of tolerance and non-violence and preventing all forms of hate speech as a socially unacceptable form of behaviour. In 2017 the project was

¹¹ Paragraph 7 (g) of General Assembly resolution 72/176.

implemented through messaging directed against hate speech, a public event is organized for students, young people and the general public; and a website "Hate speech — NO", created to promote the prevention of hate speech on the Internet and social media.

31. In Italy, the soon-to-be-established European Academy of Religion, promoted by the University of Bologna and the John XXIII Foundation for Religious Studies, under the patronage of the Ministry of Foreign Affairs and International Cooperation and with the support of the European Parliament, is aimed at fostering interdisciplinary studies and dialogue between researchers of all faiths and cultures.

32. In 2018, Italy assumed the presidency of the International Holocaust Remembrance Alliance (IHRA). Italy was appointed on the occasion of the IHRA plenary assembly in November 2016 in recognition of its contribution to the memory of the Shoah and its continuous commitment to strengthening knowledge through education, remembrance and research.

33. The States that submitted contributions to the report of OHCHR to the Human Rights Council (A/HRC/37/44) noted that religious intolerance, stigmatization, negative stereotyping and discrimination were combated through educational measures, youth forums, strategic plans and public information and media campaigns, including online platforms. Educational programmes and curricula which inculcate freedom of religion and belief and educational systems which provide education for religious minorities could assist in implementing the action plan. States were encouraged to consider human rights-based educational reform which provides for inclusion and recognition of all constituent parts of a society.

H. Recognizing that the open, constructive and respectful debate of ideas and interfaith and intercultural dialogue at the local, national and international levels can play a positive role in combating religious hatred, incitement and violence¹²

34. Interfaith and intercultural dialogue and exchange — local, national or international — are taking place in several countries. Ongoing and established dialogue among various faith communities serve as a forum for communication, discussion, networking, exchange and learning and provide for the open debate of ideas.

35. In its contribution to the present report, Austria reported that it had fostered interreligious dialogue for more than three decades by actively engaging academics, experts and religious leaders in efforts aimed at global trust-building and peaceful coexistence through dialogue. A task force on dialogue of cultures and religions had been established within the Federal Ministry for Europe, Integration and Foreign Affairs in 2007, charged, inter alia, with supporting dialogue platforms and interreligious civil society initiatives.

36. In Mexico, with regard to dialogue and on the occasion of the celebration of 21 September as the International Day of Peace, the National Commission for the Prevention of Discrimination participated in the prayer for peace of the Interreligious Council of Mexico in the Anglican Church of San Jerónimo, also attended by representatives of Anglican, Latter-day Saints, Methodist, Catholic, Zen Buddhist, Sikh and Hindu communities and churches. Mexico highlighted several commemorative events, seminars, celebrations and developments taking place in the Jewish, Muslim, Baha'i, Evangelical and Catholic religious communities of Mexico.

¹² Paragraph 7 (h) of General Assembly resolution 72/176.

37. The United Kingdom reported that it firmly supported interfaith dialogue as it increased understanding and respect between faith communities, which was central to the Government's integration policy.

I. Effective measures to ensure that public functionaries, in the conduct of their public duties, do not discriminate against an individual on the basis of religion or belief¹³

38. In its contribution to the present report, Austria reported that in the field of public sector employment, the Federal Government had taken steps to ensure non-discrimination in its employment policy, as the Federal Equal Treatment Act prohibited discrimination, including on the grounds of religion or ethnic origin. Any cases of discrimination could be dealt with in disciplinary proceedings, as well as proceedings before the Federal Equal Treatment Commission (and its four regional offices).

39. In the United Kingdom, the Human Rights Act 1998 places a duty on all public authorities to uphold and promote human rights in all actions, meaning that their policies, programmes and services should ensure that individuals are autonomous, safe and can participate in the decisions that affect their lives.

J. Fostering religious freedom and pluralism by promoting the ability of members of all religious communities to manifest their religion, and to contribute openly and on an equal footing to society¹⁴

40. In its contribution to the present report, Austria reported that in the field of integration, the Federal Ministry for Europe, Integration and Foreign Affairs, in cooperation with the Austrian Integration Fund, had launched the campaign "Together: Austria", which recruits "integration ambassadors" to visit schools, civil society organizations and workplaces. Those persons, all of whom had immigrated to Austria themselves and built a successful life there, served as role models, dispelled prejudice among native-born Austrians and promoted tolerance and peaceful coexistence in a diverse society.

41. Austria reported that in February 2015, the Federal Ministry for Europe, Integration and Foreign Affairs had established a hotline against discrimination and intolerance as a clearing house to enable those affected by discrimination on account of their ethnic background, origin or religion to quickly inform themselves about their rights. Through cooperation with the major existing anti-discrimination bodies in Austria, such as the Ombudsperson for Equal Treatment, as well as the Civil Courage and Anti-Racism Work (ZARA) organization, the hotline directed victims to the right point of contact.

42. In Croatia, article 130 of the Criminal Code prohibits violations of the freedom of a religious community operating in accordance with the law and denials or limitations of its rights to publicly hold religious services and to found and operate schools, institutions of learning, institutes and social or charitable institutions; it also protects the right to equality with other religious communities. Less severe forms of unlawful and offensive behaviour in this context are punishable according to article 5 of the Act on Public Order and Peace Offenses.

¹³ Paragraph 8 (a) of General Assembly resolution 72/176.

¹⁴ Paragraph 8 (b) of General Assembly resolution 72/176.

43. In Italy, the recent Constitutional Court judgment No. 67/2017 on article 2 of Veneto Regional Law No. 12/2016 deemed constitutionally unlawful the part of article 2 introducing the obligation to use the Italian language in agreements relating to common equipment for religious services. The court highlighted that Italy recognized the principle of freedom of religion as well as confessional pluralism. It stated that free exercise of worship was an essential aspect of freedom of religion and was equally applicable to all people and all religious denominations regardless of the conclusion of an agreement with the State. The opening of places of worship was under the protection of article 19 of the Constitution and could not be conditioned by the conclusion of a previous agreement.

44. In Mexico, "forms of religious intolerance" are considered to be any distinction, exclusion, restriction or preference based on religious grounds, which undermines the guarantees of protection by the State. Religious discrimination includes segregation, insult, coercion and hostile attitudes against any person or group of people for their religious beliefs. Such cases are handled by a decentralized body of the Federal Government, called the National Commission for the Prevention of Discrimination. The head of the executive body of the Commission is appointed by the President of Mexico from a shortlist presented by the Secretary of the Interior and composed of personalities from the social and academic sectors involved in the issues of discrimination. In 2011, the Commission established a religious diversity group made up of representatives of various Christian churches (Catholic, Evangelical, Light of the World) and religious communities (Jewish, Muslim, Buddhist, Baha'i) with the aim of fostering interreligious dialogue, following up on processes and situations of discrimination and supporting the various campaigns launched by the Commission.

45. Additionally, in the report of OHCHR to the Human Rights Council (A/HRC/37/44), some States reported that they were reviewing and amending laws to ensure increased equality among religious groups and communities in their societies. Others reported that they were addressing the ability of minorities, including religious minorities and adherents of Afrodescendant religions and beliefs, to practise their religion and contribute openly and on an equal footing to society.

K. Encouraging the representation and meaningful participation of individuals, irrespective of their religion, in all sectors of society¹⁵

46. Croatia reported cases of discrimination against individuals and religious groups. The reported cases concern different treatment of smaller religious communities with regard to taxation of immovable property transfer, different legal status and corresponding rights between religious communities and religious associations, religious practice in schools, baptism certificate requirements by employers and the competence to provide religious teaching (catechism) in public kindergartens and schools. Reported cases of religious discrimination indicate the need to place greater efforts on finding a balance between exercising religious practice in public and respecting the rights of members of different religions, as well as raising the level of understanding of the customs and special requirements of members of religious communities that do not have a long tradition in Croatia.

¹⁵ Paragraph 8 (c) of General Assembly resolution 72/176.

Fiscal year: 2017

National currency and unit of measurement: millions of euros

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Resource costs: Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	0.00	0.00	0.00	877.28	2 153.51	0.00	0.00	0.00	0.00	3 030.79
1.1 Conscripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Active military personnel	0.00	0.00	0.00	0.00	837.20	741.58	0.00	0.00	0.00	0.00	1 578.78
1.3 Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4 Civilian personnel	0.00	0.00	0.00	0.00	40.08	206.09	0.00	0.00	0.00	0.00	246.17
1.5 Military pensions	0.00	0.00	0.00	0.00	0.00	1 205.84	0.00	0.00	0.00	0.00	1 205.84
2. Operations and maintenance	0.00	0.00	0.00	0.00	477.20	147.24	0.00	0.00	0.00	0.00	624.44
2.1 Materials for current use	0.00	0.00	0.00	0.00	142.05	2.32	0.00	0.00	0.00	0.00	144.37
2.2 Maintenance and repair	0.00	0.00	0.00	0.00	198.68	14.06	0.00	0.00	0.00	0.00	212.74
2.3 Purchased services	0.00	0.00	0.00	0.00	31.48	28.75	0.00	0.00	0.00	0.00	60.23
2.4 Other	0.00	0.00	0.00	0.00	104.99	102.11	0.00	0.00	0.00	0.00	207.10
3. Procurement and construction (investments)	0.00	0.00	0.00	0.00	227.71	11.51	0.00	0.00	0.00	0.00	239.22
3.1 Procurement	0.00	0.00	0.00	0.00	227.71	11.51	0.00	0.00	0.00	0.00	239.22
3.1.1 Aircraft and engines	0.00	0.00	0.00	0.00	166.61	0.00	0.00	0.00	0.00	0.00	166.61
3.1.2 Missiles, including conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.00	0.00	0.05
3.1.5 Armoured vehicles	0.00	0.00	0.00	0.00	2.23	0.00	0.00	0.00	0.00	0.00	2.23
3.1.6 Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7 Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	9.29	0.00	0.00	0.00	0.00	0.00	9.29
3.1.8 Ammunition	0.00	0.00	0.00	0.00	19.24	0.00	0.00	0.00	0.00	0.00	19.24

L. Adopting measures and policies to promote full respect for and protection of places of worship and religious sites, cemeteries and shrines and taking protective measures in cases where they are vulnerable to vandalism or destruction¹⁶

47. In its contribution to the present report, the United Kingdom noted that some places of worship had become increasingly vulnerable, leading to the introduction of the Places of Worship Security Funding Scheme. The scheme provided funding for security measures at places of worship that had experienced or were vulnerable to hate crime attacks, and at Jewish-faith schools and communal buildings. Following the Finsbury Park terrorist attack in June 2017, which had targeted members of the Muslim faith, further funding had been made available for security measures in vulnerable places of worship.

III. Activities undertaken by the Office of the High Commissioner for Human Rights in support of implementation of the action plan

48. In addition to the actions reflected above, OHCHR works on the various dimensions related to religious intolerance, including multiple discrimination, xenophobia, migration, freedom of religion or belief, religious profiling and incitement to racial, national or religious hatred.

49. The High Commissioner has spoken out in various public forums, including the Human Rights Council, and OHCHR has engaged with various stakeholders, including from the private sector. Upon request, the Office reviews draft anti-discrimination laws and constitutional amendments, and it supported several countries and specialized bodies in developing national action plans against racism.

50. OHCHR also manages a database (<https://adsdatabase.ohchr.org>) that includes information on these issues, and it develops guidelines and training manuals for judges and conducts training sessions related to the points in the action plan. Through its field presences, the Office has organized activities in a number of countries to counter xenophobia and hate speech (see para. 27 above).

51. The Rabat+5 symposium, co-organized by OHCHR, offered an opportunity for various stakeholders to engage with experts who had contributed to the elaboration of the Rabat Plan of Action and the 18 commitments on "Faith for Rights" (see para. 16 above) and to exchange experiences in the area of combating violence in the name of religion. The broad and diverse participation in the symposium reflected an interest in guidance and the relevance of the emerging standards in the context of faith and human rights. As human rights are by definition a multi-stakeholder exercise, the "Faith for Rights" framework is a good example of States, State religious authorities, faith-based and civil society organizations, national human rights institutions and individuals working together in the collaborative networks called for by the action plan.

IV. Conclusions

52. The submissions received from States with regard to the action plan continue to show that Government actions to combat intolerance, negative stereotyping and stigmatization of, and discrimination, incitement to violence

¹⁶ Paragraph 9 of General Assembly resolution 72/176.

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command forces	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	0.00	0.00	0.00	3.73	1.12	0.00	0.00	0.00	0.00	4.85
3.1.10 Non-armed vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.11 Other	0.00	0.00	0.00	0.00	26.56	10.39	0.00	0.00	0.00	0.00	36.95
3.2 Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Research and development	0.00	0.00	0.00	0.00	0.00	6.53	0.00	0.00	0.00	0.00	6.53
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	6.53	0.00	0.00	0.00	0.00	6.53
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	0.00	0.00	0.00	1 502.19	2 318.79	0.00	0.00	0.00	0.00	3 900.98

and violence against, persons based on religion and belief are still largely constitutional and legislative in focus and nature. It is timely to stress the need for improved implementation of the extensive legislative frameworks that are already in place in many countries. It should be recognized that working together to enhance the implementation of existing legal regimes that protect individuals against discrimination and hate crimes, increase interfaith and intercultural efforts and expand human rights education is an important first step in combating incidents of intolerance, discrimination and violence against individuals on the basis of religion or belief. In line with the spirit and focus of General Assembly resolution 72/176 and the specifics of the action plan, greater emphasis should also be placed on the numerous practical actions which need to be taken by Governments and other stakeholders.

53. While constitutional enactments and legislative provisions are the bedrock of the promotion of equality and protection against discrimination, other elements of the action plan could be afforded greater attention. For instance, States could look to further supporting and funding grass-roots local and national projects aimed at increasing capacity-building, social cohesion, interfaith dialogues, youth forums and exchanges, as well as those aimed at increasing the participation of religious leaders and groups and affected communities. It will also be important to address religious profiling and ensure the representativeness of public administrations.

54. There is an urgent need to implement all parts of the action plan outlined in paragraphs 7 and 8 of General Assembly resolution 72/176 with equal focus and attention in order to address the complex issues of religious intolerance. For instance, no information was received from States relative to the following points of the action plan: training of government officials in effective outreach strategies (para. 7 (c)); encouraging the efforts of leaders to discuss within their communities the causes of discrimination, and evolving strategies to counter those causes (para. 7 (d)); speaking out against intolerance, including advocacy of religious hatred that constitutes incitement to discrimination, hostility or violence (para. 7 (e)); encouraging the representation and meaningful participation of individuals, irrespective of their religion or belief, in all sectors of society (para. 8 (c)); and making a strong effort to counter religious profiling, which is understood to be the invidious use of religion as a criterion in conducting questioning, searches and other investigative law enforcement procedures (para. 8 (d)). In addition, the submissions of some States tend to reflect an emphasis on some paragraphs or elements of the action plan, but little or none on the others.

55. As stressed in the previous report to the General Assembly on this topic (A/72/381), there is also a need to improve the reporting profile in terms of the overall number of contributions received from States and the regional geographic participation. It should be noted that only five contributions were received from States for the preparation of the present report. There is indeed a full understanding of the workloads and capacities of States to respond to numerous requests for information and the fact that several States only recently submitted contributions for the report of the High Commissioner for Human Rights to the Human Rights Council (A/HRC/37/44) and the previous report of the Secretary-General to the General Assembly (A/72/381) within a few short months of one another. The rather low number of contributions suggests a need to consider the timing and sequencing of the resolutions of the Human Rights Council and the General Assembly on the action plan. Given that there are two separate annual reports on the very same action plan, to the Human Rights Council and the General Assembly, respectively, States could streamline these

parallel reporting processes either in terms of content or focus, or by adjusting the reporting time frames to a biannual period in order to give a better picture of how the action plan is being implemented worldwide. In this regard, Member States are encouraged to consider thematic reports that would focus on one or two specific points of the action plan.

56. There is also a need to communicate widely the practical elements of, as well as relevant actions taken by Member States to implement, the action plan with a view to raising awareness about the issues at stake. Awareness-raising campaigns or communications initiatives would be welcome, particularly those aimed at simplifying the language of the action plan and disseminating a concise separate publication in all regions and in all United Nations languages, and at a later point in other local languages. Member States could also consider holding general public briefings on the Istanbul Process for Combating Intolerance, Discrimination, and Incitement to Hatred and/or Violence on the Basis of Religion or Belief. The Special Rapporteur on freedom of religion or belief recently noted that six conferences have been held in various countries since the adoption of Human Rights Council resolution 16/18, to foster dialogue and experience-sharing (see A/72/365, paras. 55 and 79–81).

57. It will also be important to expand participation in the implementation of the action plan, to include civil society and other stakeholders. States may wish to consider inviting other stakeholders to report on their implementation of the action plan. Similarly, multiple forms of discrimination may affect individuals and groups. Women suffer from discrimination on the grounds of both gender and religion or belief, often because they are identifiable through manifestations of their faith, and they can bear the brunt of discrimination targeting their communities. Although it was specifically requested in the note verbale addressed to Member States, information was not received on the gender dimensions of issues of freedom of religion and belief. It would also be important to consider more closely how women are affected by such issues as religious profiling, representation and pluralism. Are they participating in the dialogues, collaborative networks and initiatives which States report are taking place? It would be helpful if future submissions made reference to these issues of multiple discrimination and the gender dimensions of discrimination on the basis of religion or belief.

58. Hate crimes are a troubling feature of contemporary forms of discrimination and many States reported on the actions they are taking in this area. Increased and improved monitoring, recording and reporting of hate crimes is needed. Data collection in this regard is critical and the measures that a number of States have taken to establish or designate dedicated authorities to document, track and analyse hate crimes, identify patterns and trends and improve access to justice and services for victims are welcome. Such measures should be enhanced. It is important to recall that States bear the primary obligation to protect victims of human rights violations as well as to prevent discrimination and violence against persons based on their religion or belief. State authorities must remain vigilant and respond immediately and appropriately to all hate crimes.

59. Religious intolerance, stigmatization, negative stereotyping and discrimination, in particular, are being addressed by States through public information and media campaigns and educational measures. The TOGETHER campaign,¹⁷ the United Nations global campaign addressing negative perceptions, attitudes and narratives and thereby promoting respect, safety and dignity for

¹⁷ See <https://together.un.org/>.

refugees and migrants, is such a campaign aimed at countering the rise in xenophobia and discrimination. While the campaign concerns refugees and migrants, it may also extend to issues of religion and belief, as many migrants and refugees may be, or are perceived to be, from specific religious groups and the intersectional nature of discrimination means that a person may face discrimination on many different grounds. TOGETHER includes many stakeholders — Member States, private sector, civil society representatives and individuals — and it reflects the collaborative networks foreseen in the action plan.

60. Interfaith and intercultural dialogue taking place at the local, national, regional and international levels was underlined in the submissions. Dialogue at all levels is fundamental to addressing issues of religious intolerance and the action plan stresses the importance of collaborative networks. The provisions made by reporting countries for communication and consultation channels between religious groups and communities and government authorities are welcome. Civil society, affected communities and all other interested stakeholders should be engaged as much as possible in the discussions and actions taken to foster inclusion and tolerance. Freedom of religion or belief flourishes where freedom of expression is respected. Similarly, freedom of expression is essential to creating an environment in which a constructive discussion about religious matters can be held. Interfaith and intercultural dialogues taking place at the local, national and regional levels, as noted in the submissions, are very welcome and should be extended and supported further.

61. As specified in paragraph 11 of General Assembly resolution 72/176, States are encouraged to consider providing updates on efforts made in this regard as part of their ongoing reporting to the Office of the High Commissioner for Human Rights. Member States are further encouraged to utilize the universal periodic review to fully address freedom of religion or belief and related issues. The use of this mechanism, including through information from national human rights institutions and civil society organizations, has great potential to improve the implementation of the action plan. It is encouraging to note that several States under review in 2016 and 2017 accepted their universal periodic review recommendations to implement Human Rights Council resolution 16/18 on combating intolerance, negative stereotyping and stigmatization of, and discrimination, incitement to violence and violence against, persons based on religion or belief.¹⁸ Moreover, in March 2017, the Human Rights Council adopted thematic and country-specific resolutions which recall Council resolution 16/18 and its follow-up resolutions (resolution 34/8, twenty-sixth preambular paragraph) or encourage increasing efforts to further promote tolerance and peaceful coexistence in all sectors of society in accordance with Council resolution 16/18 and the Rabat Plan of Action (resolution 34/22, para. 14).

62. With a view to enhancing the gathering of consolidated information and furthering reporting, States might revisit the proposal made at the Durban Review Conference, held in Geneva from 20 to 24 April 2009, that an observatory be created to gather and organize information about discrimination, including on the basis of religion or belief. Trends and manifestations could be compiled and analysed, as well as legislation, policies, programmes and institutions which address them. The proposed observatory could be used to develop technical cooperation programmes and to better assess the situation. It could initially build on the existing OHCHR anti-racial discrimination database, developed in accordance with the Durban Programme of Action.

¹⁸ See A/HRC/32/8, para. 140.21, A/HRC/32/10, para. 120.95, and A/HRC/32/15, para. 120.54.

63. Finally, it is important to highlight that the complex roots of contemporary discrimination, violence and intolerance should also be addressed. Extreme poverty and the resulting exclusion may fuel extremism and — potentially — violent responses. Less often acknowledged is the link between poverty and deprivation and the perpetuation of discriminatory ideas and practices. There are linkages between discrimination — including religious intolerance — and development and peace. In the context of the Sustainable Development Goals, it may indeed be useful to consider how the elements of the action plan such as participation, representation and collaborative networks could be leveraged to also address these issues under the framework of the Sustainable Development Goals.



General Assembly

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Seventy-third session
Item 91 of the preliminary list*
Reduction of military budgets

Objective information on military matters, including transparency of military expenditures

Report of the Secretary-General

Summary

The present report contains information received from Member States on their military expenditures for the latest fiscal year for which data are available. The Secretary-General has, to date, received reports 31 from Governments.

* A/73/50.



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II. Actions taken by the Secretariat	3
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I. Introduction

1. In paragraph 2 of its resolution 72/20, the General Assembly called upon Member States to provide the Secretary-General, by 30 April annually, with a report on their military expenditures for the latest fiscal year for which data are available, using, preferably and to the extent possible, one of the online reporting forms, including, if appropriate, a nil report or the "single figure" report on military expenditures or any other format developed in the context of similar reporting on military expenditures to other international or regional organizations.

II. Actions taken by the Secretariat

2. In a note verbale dated 7 February 2018 addressed to Member States, the Secretariat sought the above-mentioned information. The Secretariat followed up on the matter through an email reminder of 11 May and reminders posted on social media and on the website of the Office for Disarmament Affairs in May. The replies received are reproduced in section III below. Any additional replies received after 15 May will be posted on the website of the Office in the original language received. No addenda will be issued.

3. The Office continued to maintain the online database for military expenditures and the online reporting tool (available from www.un.org/disarmament/milex). During the reporting period, the Office began the process of upgrading those online tools, which is expected to be concluded by November 2018. The use of the online tool by Member States to submit their reports has further increased.

4. The Office continued its efforts to promote the instrument among Member States, including through briefings held in the margins of the meetings of the First Committee and the Third United Nations Conference to Review Progress Made in the Implementation of the Programme of Action to Prevent, Combat and Eradicate the Illicit Trade in Small Arms and Light Weapons in All Its Aspects.

III. Replies received from Governments

Explanatory notes

5. As at the date of submission of the present report, the Secretary-General had received national reports from 31 Governments. Some States provided clarifications and additional information on defence planning to explain their military expenditures, which are also included in the present report.

6. The originals of the replies from States, if received by means other than the online reporting system, are on file with the Office for Disarmament Affairs.

7. As at the date of submission of the present report, the following Member States had submitted replies to the questionnaire circulated by the Office for Disarmament Affairs, pursuant to paragraph 8 (c) of General Assembly resolution 72/20: China, Czechia, Finland, Hungary, Jamaica, Liechtenstein, Madagascar, Switzerland and Turkey.

Composite table of reports from Governments

Reporting State	Submission received on	Form of submission		
		Standardized	Simplified	Nil report
Argentina	15 May 2018	√		
Belgium	9 April 2018	√		
Bulgaria	11 May 2018	√		
Chile	5 April 2018		√	
Colombia	15 May 2018	√		
Cyprus	29 March 2018		√	
Estonia	20 March 2018		√	
Finland	30 April 2018	√		
Georgia	15 May 2018		√	
Germany	15 May 2018	√		
Hungary	3 May 2018		√	
Italy	3 May 2018	√		
Latvia	2 May 2018	√		
Liechtenstein	5 March 2018			√
Lithuania	7 May 2018	√		
Monaco	10 January 2018			√
Montenegro	15 May 2018	√		
Netherlands	15 May 2018	√		
Poland	15 May 2018	√		
Portugal	22 March 2018	√		
Romania	30 March 2018	√		
Serbia	15 May 2018		√	
Slovakia	30 April 2018		√	
Slovenia	5 March 2018		√	
Spain	7 May 2018	√		
Sweden	30 April 2018		√	
Switzerland	15 May 2018	√		
The former Yugoslav Republic of Macedonia	26 April 2018		√	
Turkey	30 April 2018		√	

<i>Reporting State</i>	<i>Submission received on</i>	<i>Form of submission</i>		
		<i>Standardized</i>	<i>Simplified</i>	<i>Nil report</i>
Ukraine	15 May 2018	√		
Uruguay	22 March 2018			√

Argentina

[Original: Spanish]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: Argentine peso

Resource code	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1.	Personnel	0.00	26 766 677 380.00	14 522 162 127.00	11 134 195 418.00	0.00	33 039 313 619.00	103 253 998.00	169 398 954.00	0.00	0.00	85 735 001 496.00
1.1	Conscripts	0.00	5 436 312 666.00	444 298 507.00	503 439 599.00	0.00	0.00	0.00	0.00	0.00	0.00	6 384 050 772.00
1.2	Active military personnel	0.00	17 412 898 188.00	10 095 235 842.00	6 757 655 341.00	0.00	13 218 435.00	89 851 479.00	144 947 911.00	0.00	0.00	34 513 807 196.00
1.3	Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Civilian personnel	0.00	3 917 466 526.00	3 982 627 778.00	3 873 100 478.00	0.00	3 040 193 363.00	13 402 519.00	24 451 043.00	0.00	0.00	14 631 241 707.00
1.5	Military pensions	0.00	0.00	0.00	0.00	0.00	29 985 901 821.00	0.00	0.00	0.00	0.00	29 985 901 821.00
2.	Operations and maintenance	0.00	3 425 576 126.00	2 704 330 100.00	3 771 882 055.00	0.00	1 528 428 788.00	32 942 174.00	581 827 012.00	0.00	0.00	12 044 986 255.00
2.1	Materials for current use	0.00	1 560 541 812.00	1 623 351 307.00	1 042 742 396.00	0.00	74 738 858.00	8 441 534.00	499 532 458.00	0.00	0.00	4 809 348 365.00
2.2	Maintenance and repair	0.00	236 720 041.00	738 006 208.00	1 997 229 577.00	0.00	278 184 421.00	8 845 585.00	57 182 714.00	0.00	0.00	3 316 168 546.00
2.3	Purchased services	0.00	1 428 434 546.00	342 367 322.00	434 151 308.00	0.00	135 637 095.00	15 655 055.00	25 111 840.00	0.00	0.00	2 381 357 166.00
2.4	Other	0.00	199 879 727.00	605 263.00	297 758 774.00	0.00	1 039 868 414.00	0.00	0.00	0.00	0.00	1 538 112 178.00
3.	Procurement and construction (investments)	0.00	954 777 379.00	195 346 821.00	2 216 457 689.00	0.00	290 833 690.00	7 155 293.00	14 164 549.00	0.00	0.00	3 658 735 421.00
3.1	Procurement	0.00	901 867 379.00	157 100 979.00	2 216 457 689.00	0.00	290 833 690.00	7 155 293.00	14 164 549.00	0.00	0.00	3 587 579 579.00
3.1.1	Aircraft and engines	0.00	63 995 833.00	0.00	58 877 602.00	0.00	0.00	0.00	0.00	0.00	0.00	122 873 435.00
3.1.2	Missiles, including conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3	Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4	Ships and boats	0.00	0.00	99 966 499.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	99 966 499.00
3.1.5	Armoured vehicles	0.00	0.00	16 372 165.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16 372 165.00
3.1.6	Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7	Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.8	Ammunition	0.00	97 358 110.00	15 189 384.00	26 204 440.00	0.00	0.00	0.00	0.00	0.00	0.00	138 751 934.00

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	205 146 234.00	25 572 931.00	33 911 337.00	0.00	7 402 137.00	0.00	2 971 398.00	0.00	0.00	275 004 037.00
3.1.10 Non-armoured vehicles	0.00	437 220 215.00	0.00	20 844 731.00	0.00	1 447 664.00	1 650 052.00	4 475 224.00	0.00	0.00	465 637 886.00
3.1.11 Other	0.00	98 146 987.00	0.00	2 076 619 579.00	0.00	281 983 889.00	5 505 241.00	6 717 927.00	0.00	0.00	2 468 973 623.00
3.2 Construction	0.00	32 910 000.00	38 245 842.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	71 155 842.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	16 738 701.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16 738 701.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	21 477 141.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	21 477 141.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	32 910 000.00	30 000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	32 940 000.00
4. Research and development	0.00	19 571 335.00	6 608 702.00	51 234 926.00	0.00	47 567 963.00	0.00	0.00	0.00	0.00	124 982 926.00
4.1 Basic and applied research	0.00	19 571 335.00	6 608 702.00	51 234 926.00	0.00	47 567 963.00	0.00	0.00	0.00	0.00	124 982 926.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	31 146 602 220.00	17 428 447 750.00	17 173 770 088.00	0.00	34 906 144 060.00	143 351 465.00	765 340 515.00	0.00	0.00	801 181 563 706 098.00

Bulgaria

10/52

Original: English
[11 May 2018]Fiscal year: 2017
National currency and unit of measurement: Bulgarian lev

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	240 909 851.00	79 360 078.00	156 646 082.00	0.00	380 437 460.00	0.00	0.00	0.00	0.00	857 353 471.00
1.1 Conscripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Active military personnel	0.00	230 565 829.00	72 728 952.00	146 686 766.00	0.00	234 631 341.00	0.00	0.00	0.00	0.00	684 612 928.00
1.3 Reserves	0.00	0.00	14 158.00	7 054.00	0.00	12 223.00	0.00	0.00	0.00	0.00	33 435.00
1.4 Civilian personnel	0.00	10 344 022.00	6 616 968.00	9 952 262.00	0.00	145 793 856.00	0.00	0.00	0.00	0.00	172 707 108.00
1.5 Military pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Operations and maintenance	0.00	9 971 115.00	17 238 313.00	50 633 733.00	0.00	207 497 840.00	0.00	0.00	0.00	0.00	285 341 001.00
2.1 Materials for current use	0.00	5 602 695.00	6 065 718.00	17 402 215.00	0.00	45 775 734.00	0.00	0.00	0.00	0.00	74 846 362.00
2.2 Maintenance and repair	0.00	1 519 326.00	9 150 991.00	26 204 343.00	0.00	7 956 305.00	0.00	0.00	0.00	0.00	44 830 965.00
2.3 Purchased services	0.00	1 732 778.00	1 655 486.00	5 355 798.00	0.00	54 094 554.00	0.00	0.00	0.00	0.00	62 838 616.00
2.4 Other	0.00	1 116 316.00	366 118.00	1 671 377.00	0.00	99 671 247.00	0.00	0.00	0.00	0.00	102 825 058.00
3. Procurement and construction (investments)	0.00	1 063 211.00	5 906 308.00	64 106 091.00	0.00	33 645 041.00	0.00	0.00	0.00	0.00	104 720 651.00
3.1 Procurement	0.00	779 268.00	5 906 308.00	64 078 822.00	0.00	23 508 467.00	0.00	0.00	0.00	0.00	94 272 865.00
3.1.1 Aircraft and engines	0.00	0.00	109 588.00	14 651 519.00	0.00	0.00	0.00	0.00	0.00	0.00	14 761 107.00
3.1.2 Missiles, including conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.5 Armoured vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.6 Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7 Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	0.00	35 996.00	0.00	0.00	0.00	0.00	35 996.00
3.1.8 Ammunition	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

18-11571

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	465 419.00	5 711 133.00	49 406 746.00	0.00	18 596 983.00	0.00	0.00	0.00	0.00	74 180 281.00
3.1.10 Non-armoured vehicles	0.00	35 700.00	0.00	0.00	0.00	459 600.00	0.00	0.00	0.00	0.00	495 300.00
3.1.11 Other	0.00	278 149.00	85 587.00	20 557.00	0.00	4 415 888.00	0.00	0.00	0.00	0.00	4 800 181.00
3.2 Construction	0.00	283 943.00	0.00	27 269.00	0.00	10 136 574.00	0.00	0.00	0.00	0.00	10 447 786.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	283 943.00	0.00	27 269.00	0.00	10 136 574.00	0.00	0.00	0.00	0.00	10 447 786.00
3.2.6 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Research and development	0.00	0.00	0.00	0.00	0.00	7 307 302.00	0.00	0.00	0.00	0.00	7 307 302.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	7 307 302.00	0.00	0.00	0.00	0.00	7 307 302.00
5. Total (1+2+3+4)	0.00	251 944 177.00	102 504 699.00	271 385 906.00	0.00	628 887 643.00	0.00	0.00	0.00	0.00	1 254 722 425.00

Chile

[Original: Spanish]
[5 April 2018]

Fiscal year: 2017

National currency and unit of measurement: Chilean peso

<i>Resource cost/ Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military expenditures</i>	<i>Total</i>
Personnel	461 732 815.00	306 592 785.00	179 268 149.00	0.00	947 593 749.00
Operations and maintenance	74 169 630.00	60 157 771.00	24 039 597.00	0.00	158 366 998.00
Procurement and construction	2 328 564.00	1 892 812.00	874 987.00	0.00	5 096 363.00
Research and development	89 630.00	0.00	6 453 482.00	0.00	6 543 112.00
Other	0.00	0.00	0.00	0.00	0.00
Total	534 948 574.00	368 643 368.00	210 636 215.00	0.00	1 114 228 258.00

Fiscal year: 2017

National currency and unit of measurement: Colombian peso

Resource costs/Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
I. Personnel	0.00	5 923 463.54	1 140 652.74	605 581.63	7 076 875.77	7 456 692.36	0.00	0.00	0.00	0.00	22 203
I.1 Constcripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	266.04
I.2 Active military personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I.3 Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I.4 Civilian personnel	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
I.5 Military pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Operations and maintenance	0.00	1 206 411.90	301 651.87	611 974.13	1 259 235.51	2 319 946.18	0.00	0.00	0.00	0.00	5 699 219.59
2.1 Materials for current use	0.00	314 393.15	114 492.94	120 143.18	359 444.50	411 249.90	0.00	0.00	0.00	0.00	1 319 723.67
2.2 Maintenance and repair	0.00	280 322.14	36 826.60	320 346.87	287 205.30	73 169.97	0.00	0.00	0.00	0.00	997 870.88
2.3 Purchased services	0.00	229 229.05	71 392.66	76 443.67	196 037.99	871 400.78	0.00	0.00	0.00	0.00	1 444 504.15
2.4 Other	0.00	382 467.56	78 939.67	95 040.41	416 547.72	964 125.53	0.00	0.00	0.00	0.00	1 937 120.89
3. Procurement and construction (investments)	0.00	252 681.33	186 013.91	223 772.79	201 711.26	133 824.29	0.00	0.00	0.00	0.00	998 003.58
3.1 Procurement	0.00	207 613.65	180 258.92	212 827.30	72 626.91	90 878.40	0.00	0.00	0.00	0.00	764 205.18
3.1.1 Aircraft and engines	0.00	75 688.44	0.00	109 630.58	0.00	0.00	0.00	0.00	0.00	0.00	185 319.02
3.1.2 Missiles, including Conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	167 239.13	0.00	508.00	0.00	0.00	0.00	0.00	0.00	167 747.13
3.1.5 Armoured vehicles	0.00	3 098.56	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 098.56
3.1.6 Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7 Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.8 Ammunition	0.00	16 523.33	6 978.72	2 796.03	2 152.15	0.00	0.00	0.00	0.00	0.00	28 450.23

Resource costs/Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	9 579.45	2 500.00	1 297.30	0.00	988.41	0.00	0.00	0.00	0.00	14 365.16
3.1.10 Non-armoured vehicles	0.00	0.00	0.00	0.00	15 000.00	2 123.53	0.00	0.00	0.00	0.00	17 123.53
3.1.11 Other	0.00	102 723.87	3 541.07	99 103.39	54 946.76	87 766.46	0.00	0.00	0.00	0.00	348 101.55
3.2 Construction	0.00	45 067.68	5 754.99	10 945.49	129 084.35	42 945.89	0.00	0.00	0.00	0.00	233 798.40
3.2.1 Air bases, airfields	0.00	0.00	0.00	10 945.49	0.00	0.00	0.00	0.00	0.00	0.00	10 945.49
3.2.2 Naval bases and facilities	0.00	0.00	5 754.99	0.00	0.00	12 418.04	0.00	0.00	0.00	0.00	18 173.03
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	3 500.00	12 400.00	0.00	0.00	0.00	0.00	15 900.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	6 100.00	3 998.16	0.00	0.00	0.00	0.00	10 098.16
3.2.6 Other	0.00	45 067.68	0.00	0.00	119 484.35	14 129.69	0.00	0.00	0.00	0.00	178 681.72
4. Research and development	0.00	0.00	26.45	0.00	0.00	5 393.72	0.00	0.00	0.00	0.00	5 420.17
4.1 Basic and applied research	0.00	0.00	26.45	0.00	0.00	5 393.72	0.00	0.00	0.00	0.00	5 420.17
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	7 382 556.77	1 628 344.97	1 441 328.55	8 537 822.54	9 915 856.55	0.00	776 816.46	0.00	0.00	28 905 909.38

Notes:

1. "Personnel": Includes personnel costs and payments (retirement allowances, pension benefits, pension contributions, monthly pension payments, pensions, severance pay and social security benefits). Personnel costs increased relative to 2016 owing to a 5.09 per cent salary increase for 2017 (4.09 per cent inflation plus 1 per cent).
2. "Operations and maintenance": Includes all "general expenditure" categories except "military equipment" (2-0-4-3) and "ammunition" (2-0-4-4-14). Also includes maintenance investment programmes and other payments.
 - 2.1 "Materials for current use": Includes the purchase of goods such as fuel, food, equipment, medical supplies and office supplies.
 - 2.2 "Maintenance and repair": Includes operational and investment programmes for the maintenance and enhancement of infrastructure in the sector. Also includes the procurement of goods such as tools and spare parts and the maintenance of equipment under the "general expenditure" category.
 - 2.3 "Purchased services": Includes services provided by third parties, such as utilities, cleaning, mail and property leasing.
 - 2.4 "Other": Includes the remaining general expenditure and investment categories that support the operation of the sector. Also includes all other payments and the commercial operations of the Army Housing Institute, the Central Military Hospital and the National Intelligence Directorate.
3. "Procurement and construction": Includes the "military equipment" (2-0-4-3), "ammunition" (2-0-4-4-14), "river and marine equipment" (2-0-4-1-17) and "aircraft" (2-0-4-1-19) categories, and all other investment except programmes categorized under "operations and maintenance".
- 3.1 "Procurement": Includes procurement investment programmes and general expenditure under the "military equipment" (2-0-4-3), "ammunition" (2-0-4-4-14), "river and marine equipment" (2-0-4-1-17) and "aircraft" (2-0-4-1-19) categories.
 - 3.1.1 "Aircraft and engines": Includes investment programmes for upgrading aeronautical equipment, extending the useful life of the Colombian Air Force's aeronautical equipment and restoring and upgrading its aircraft and parts.
 - 3.1.4 "Ships and boats": Includes National Navy programmes for patrol units, frigate modernization, special units, surface units and submarine units.
 - 3.1.5 "Armoured vehicles": Includes the National Army's "armoured vehicle upgrading" programme.

- 3.1.8 "Ammunition": Includes ammunition procurement categories and related investment programmes.
- 3.1.9 "Electronics and communications": Includes programmes related to the procurement and upgrading of communications equipment.
- 3.1.10 "Non-armoured vehicles": Includes investment programmes for the procurement and maintenance of vehicles and transport equipment.
- 3.1.11 "Other": Includes all additional procurements carried out by executing units in the sector.
- 3.2 "Construction": Includes investment programmes for the construction and upgrading of facilities.
- 3.2.1 "Air bases, airfields": Includes the investment programme for the infrastructure of the Air Force.
- 3.2.2 "Naval bases and facilities": Includes investment programmes related to the expansion and enhancement of the infrastructure of the National Navy and the Directorate-General for Maritime Affairs.
- 3.2.4 "Personnel facilities": Includes the construction of recreational facilities, housing, accommodation and health-care facilities.
- 3.2.5 "Training facilities": Includes investment programmes related to the construction of training and teaching centres.
- 4. "Research and development": Includes research and development investment programmes for strengthening scientific, technological and innovation capacities in the sector, developing capacities for the construction of strategic platforms and improving marine research by the Directorate-General for Maritime Affairs.

The military entities are as follows:

- (2) Land forces = National Army
- (3) Naval forces = National Navy
- (4) Air forces = Colombian Air Force
- (5) Other military forces = National Police (personnel able to conduct military operations). Listed under "paramilitary forces" in earlier reports.
- (6) Central support administration and command = all other central entities in the sector (the Ministry of Defence, the Military Forces General Command, the Directorate-General for Maritime Affairs, the Directorate-General for Military Health, the National Police Health Directorate and the National Intelligence Directorate) and decentralized entities with information in the Financial Information System, excluding the Military Club, the Office of the Superintendent of Surveillance, the Civil Defence Force and entities concerned with the commercial operations expenditure of the Armed Forces Logistics Agency and the Police Revolving Fund.
- 5. In 2017, the defence sector devoted resources to emergency aid to civilians (natural disasters and humanitarian aid). However, that expenditure is recorded under "operations and maintenance" for each of the individual forces. There is also a Civil Defence Force unit in the sector but, in accordance with the methodology in use, its budget is not considered military expenditure. The role of the Civil Defence Force is to conduct urgent prevention activities and provide immediate assistance in the event of a disaster. As part of the National Disaster Prevention and Response System, it also implements plans, programmes, projects and specific actions assigned to it under the national disaster prevention and response plan and participates in disaster response activities, in accordance with the terms set out in the relevant declarations, in particular at the initial response and control stage. In 2017, the implemented budget of this entity was 25,404 million Colombian pesos.
- 6. The resources in the amount of 263 million United States dollars (equivalent to 776.8 million Colombian pesos, at an average exchange rate of 2,951.15 Colombian pesos to the dollar) are the funds provided by the Government of the United States of America through programmes that directly support the defence sector. This funding is approved by the United States Congress and reported through the Colombian Embassy in Washington, D.C. The figures exclude the social cooperation programmes supported by the United States that are assigned to other sectors.

This amount was not broken down in the "military assistance and cooperation" column because details of the distribution of the funds are not available.

The Civil Defence, the Office of the Superintendent of Surveillance, the Military Club, and the commercial operations expenditure of the Police Revolving Fund and the Armed Forces Logistics Agency are not included.

Source: Financial Information System, December 2017

Prepared by: Planning and Budget Directorate, Ministry of Defence.

Cyprus

[Original: English]
[29 March 2018]

Fiscal year: 2017

National currency and unit of measurement: millions of euros

<i>Resource cost/ Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military expenditures</i>	<i>Total</i>
Personnel	0.00	0.00	0.00	0.00	249.72
Operations and maintenance	0.00	0.00	0.00	0.00	35.01
Procurement and construction	0.00	0.00	0.00	0.00	33.79
Research and development	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	0.00	0.00	0.00	0.00	318.52

Estonia

[Original: English]
[20 March 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

<i>Resource cost/ Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	56 882 263.00	6 692 931.00	11 202 890.00	56 857 999.00	131 636 083.00
Operations and maintenance	41 053 990.00	2 766 101.00	8 826 283.00	71 376 941.00	124 023 315.00
Procurement and construction	164 115 643.00	7 901 898.00	10 433 986.00	40 392 966.00	222 844 493.00
Research and development	0.00	0.00	0.00	734 339.00	734 339.00
Other	0.00	0.00	0.00	0.00	0.00
Total	262 051 896.00	17 360 930.00	30 463 159.00	169 362 245.00	479 238 230.00

Finland

18/52

[Original: English]
[30 April 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

Resource costs/Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) (5) Central support forces and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	295 099.00	95 274.00	142 167.00	126 600.00	290 908.00	23 660.00	31 792.00	0.00	326 803.00	1 332 303.00
1.1 Conscripts	0.00	31 059.00	4 871.00	1 962.00	0.00	49.00	0.00	0.00	0.00	0.00	37 941.00
1.2 Active military personnel	0.00	211 029.00	75 658.00	107 480.00	126 600.00	108 632.00	23 660.00	31 792.00	0.00	0.00	684 851.00
1.3 Reserves	0.00	4 054.00	731.00	1 279.00	0.00	1 230.00	0.00	0.00	0.00	0.00	7 294.00
1.4 Civilian personnel	0.00	48 957.00	14 014.00	31 446.00	0.00	180 997.00	0.00	0.00	0.00	0.00	275 414.00
1.5 Military pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	326 803.00	326 803.00
2. Operations and maintenance	0.00	29 682.00	8 573.00	10 554.00	0.00	1 006 704.00	16 094.00	34 371.00	0.00	0.00	1 105 978.00
2.1 Materials for current use	0.00	0.00	0.00	0.00	0.00	239 922.00	0.00	0.00	0.00	0.00	239 922.00
2.2 Maintenance and repair	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2.3 Purchased services	0.00	0.00	0.00	0.00	0.00	362 558.00	0.00	0.00	0.00	0.00	362 558.00
2.4 Other	0.00	29 682.00	8 573.00	10 554.00	0.00	404 224.00	16 094.00	34 371.00	0.00	0.00	503 498.00
3. Procurement and construction (investments)	0.00	130 036.00	33 000.00	67 125.00	0.00	217 760.00	0.00	0.00	0.00	282 645.00	730 566.00
3.1 Procurement	0.00	130 036.00	33 000.00	67 125.00	0.00	217 760.00	0.00	0.00	0.00	282 645.00	730 566.00
3.1.1 Aircraft and engines	0.00	16 536.00	0.00	48 184.00	0.00	0.00	0.00	0.00	0.00	0.00	64 720.00
3.1.2 Missiles, including Conventional warheads	0.00	21 160.00	0.00	18 941.00	0.00	0.00	0.00	0.00	0.00	0.00	40 101.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	33 000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33 000.00
3.1.5 Armoured vehicles	0.00	40 247.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	40 247.00

18-11571

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Central support Other military administration forces and command	(6) United Nations peacekeeping	(7) Military assistance and cooperation	(8) Emergency aid to civilians	(9) Undistributed	(10) Total military expenditures
3.1.6 Artillery	0.00	2 147.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2 147.00
3.1.7 Other ordnance and ground force weapons	0.00	8 513.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	8 513.00
3.1.8 Ammunition	0.00	41 433.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	41 433.00
3.1.9 Electronics and communications	0.00	0.00	0.00	0.00	0.00	158 569.00	0.00	0.00	0.00	158 569.00
3.1.10 Non-armoured vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.11 Other	0.00	0.00	0.00	0.00	0.00	59 191.00	0.00	0.00	282 645.00	341 836.00
3.2 Construction	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Research and development	0.00	850.00	1 000.00	1 150.00	0.00	6 734.00	0.00	0.00	0.00	9 734.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	850.00	1 000.00	1 150.00	0.00	6 734.00	0.00	0.00	0.00	9 734.00
5. Total (1+2+3+4)	0.00	455 667.00	1 37 847.00	220 996.00	126 600.00	1 522 106.00	39 754.00	66 163.00	0.00	609 448.00 3 178 581.00

Georgia

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

<i>Resource cost/Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	203 154 197.00	0.00	0.00	0.00	203 154 197.00
Operations and maintenance	109 133 852.00	0.00	0.00	0.00	109 133 852.00
Procurement and construction	37 864 149.00	0.00	0.00	0.00	37 864 149.00
Research and development	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	350 152 198.00	0.00	0.00	0.00	350 152 198.00

Fiscal year: 2017

National currency and unit of measurement: millions of euros

Resource costs	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel		0.00	2 988.87	824.30	1 584.10	0.00	6 840.50	0.00	0.00	89.93	6 670.80	18 998.50
1.1	Conscripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Active military personnel	0.00	2 764.57	698.60	1 273.80	0.00	3 203.80	0.00	0.00	0.00	30.60	7 971.37
1.3	Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Civilian personnel	0.00	159.80	105.60	264.20	0.00	3 536.70	0.00	0.00	89.93	3.20	4 159.43
1.5	Military pensions	0.00	64.50	20.10	46.10	0.00	100.00	0.00	0.00	0.00	6 637.00	6 867.70
2. Operations and maintenance		0.00	2 069.60	862.90	3 379.00	0.00	5 882.60	752.00	80.00	173.46	305.58	13 505.14
2.1	Materials for current use	0.00	69.10	94.00	62.50	0.00	100.10	0.00	0.00	4.94	0.70	331.34
2.2	Maintenance and repair	0.00	857.50	463.30	2 407.30	0.00	861.80	0.00	0.00	56.98	3.00	4 649.88
2.3	Purchased services	0.00	163.80	49.40	171.90	0.00	838.90	0.00	0.00	4.57	1.90	1 230.47
2.4	Other	0.00	979.20	256.20	737.30	0.00	4 081.80	752.00	80.00	106.97	299.98	7 293.45
3. Procurement and construction (investments)		0.00	1 467.80	754.50	1 585.70	0.00	1 445.60	0.00	0.00	167.97	125.76	5 547.33
3.1	Procurement	0.00	1 364.00	690.70	1 455.90	0.00	979.30	0.00	0.00	152.66	34.26	4 676.82
3.1.1	Aircraft and engines	0.00	162.80	12.70	1 184.30	0.00	442.50	0.00	0.00	0.00	0.00	1 802.30
3.1.2	Missiles, including Conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3	Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4	Ships and boats	0.00	0.00	527.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	527.60
3.1.5	Armoured vehicles	0.00	584.20	0.00	0.00	0.00	41.50	0.00	0.00	0.00	0.00	625.70
3.1.6	Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7	Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.8 Ammunition	0.00	241.30	63.20	113.80	0.00	0.00	0.00	0.00	0.00	0.00	418.30
3.1.9 Electronics and communications	0.00	50.00	14.10	26.80	0.00	111.90	0.00	0.00	3.10	3.96	209.86
3.1.10 Non-armoured vehicles	0.00	47.10	0.00	0.00	0.00	47.10	0.00	0.00	73.75	0.00	167.95
3.1.11 Other	0.00	278.60	73.10	131.00	0.00	336.30	0.00	0.00	75.81	30.30	925.11
3.2 Construction	0.00	103.80	63.80	129.80	0.00	466.30	0.00	0.00	15.31	91.50	870.51
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	103.80	63.80	129.80	0.00	466.30	0.00	0.00	9.70	0.00	9.70
4. Research and development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.61	91.50	860.81
4.1 Basic and applied research	0.00	0.00	0.00	219.10	0.00	921.38	0.00	0.00	5.51	2.30	1 148.29
4.2 Development, testing and evaluation	0.00	0.00	0.00	32.20	0.00	685.58	0.00	0.00	0.00	0.00	717.78
5. Total (1+2+3+4)	0.00	6 526.27	2 441.70	6 767.90	0.00	15 090.08	752.00	80.00	436.87	7 104.44	39 199.26

Hungary

[Original: English]
[3 May 2018]

Fiscal year: 2017

National currency and unit of measurement: Hungarian forint

<i>Resource cost/Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	57 729 762.00	0.00	24 659 562.00	88 425 576.00	170 814 900.00
Operations and maintenance	41 194 360.00	0.00	30 992 400.00	91 397 691.00	163 584 451.00
Procurement and construction	10 696 440.00	0.00	47 861 470.00	9 662 850.00	68 220 760.00
Research and development	62 800.00	0.00	88 300.00	22 035.00	173 135.00
Other	0.00	0.00	0.00	0.00	0.00
Total	109 683 362.00	0.00	103 601 732.00	189 508 152.00	402 793 246.00

Fiscal year: 2017

National currency and unit of measurement: millions of euros

[Original: English]
13 May 2018

Resource costs/Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	5 279.47	1 886.50	2 579.50	518.96	3 731.55	0.00	0.00	0.00	0.00	14 015.98
1.1 Conscripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Active military personnel	0.00	5 276.88	1 884.76	2 578.92	531.80	304.27	0.00	0.00	0.00	0.00	10 576.63
1.3 Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4 Civilian personnel	0.00	2.59	1.74	0.58	4.73	1 066.45	0.00	0.00	0.00	0.00	1 076.09
1.5 Military pensions	0.00	0.00	0.00	0.00	2.43	2 360.83	0.00	0.00	0.00	0.00	2 363.26
2. Operations and maintenance	0.00	644.18	353.99	430.43	21.11	200.06	0.00	0.00	0.00	0.00	1 649.77
2.1 Materials for current use	0.00	179.35	76.60	117.97	6.86	31.05	0.00	0.00	0.00	0.00	411.83
2.2 Maintenance and repair	0.00	109.90	101.32	103.66	5.26	25.83	0.00	0.00	0.00	0.00	345.97
2.3 Purchased services	0.00	74.28	33.72	44.22	3.99	55.34	0.00	0.00	0.00	0.00	211.55
2.4 Other	0.00	280.65	142.35	164.58	5.00	87.84	0.00	0.00	0.00	0.00	680.42
3. Procurement and construction (investments)	0.00	715.01	1 556.23	1323.63	48.23	961.10	0.00	0.00	0.00	0.00	4 604.20
3.1 Procurement	0.00	679.13	1 536.63	1301.36	42.59	846.53	0.00	0.00	0.00	0.00	4 406.24
3.1.1 Aircraft and engines	0.00	186.10	237.37	1232.05	0.00	675.21	0.00	0.00	0.00	0.00	2 330.73
3.1.2 Missiles, including conventional warheads	0.00	57.89	47.90	42.03	0.00	0.00	0.00	0.00	0.00	0.00	147.82
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.05	1 211.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 211.68
3.1.5 Armoured vehicles	0.00	240.39	0.05	0.00	0.00	0.00	0.00	0.00	0.00	0.00	240.44
3.1.6 Artillery	0.00	9.08	0.00	0.00	0.00	8.19	0.00	0.00	0.00	0.00	17.27
3.1.7 Other ordnance and ground force weapons	0.00	7.27	16.67	0.58	0.00	0.00	0.00	0.00	0.00	0.00	24.52
3.1.8 Ammunition	0.00	49.00	17.63	3.56	1.80	2.25	0.00	0.00	0.00	0.00	74.24

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians Undistributed	(10) Total military expenditures
3.1.9 Electronics and communications	0.00	117.14	5.14	23.14	59.00	159.96	0.00	0.00	0.00	344.38
3.1.10 Non-armoured vehicles	0.00	7.52	0.24	0.00	1.79	0.92	0.00	0.00	0.00	10.47
3.1.11 Other	0.00	4.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00	4.69
3.2 Construction	0.00	35.88	19.60	22.27	5.64	114.57	0.00	0.00	0.00	197.96
3.2.1 Air bases, airfields	0.00	0.00	0.00	22.27	0.00	0.00	0.00	0.00	0.00	22.27
3.2.2 Naval bases and facilities	0.00	0.00	19.60	0.00	0.00	0.00	0.00	0.00	0.00	19.60
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	35.88	0.00	0.00	5.64	114.57	0.00	0.00	0.00	156.09
4. Research and development	0.00	0.00	0.11	0.36	0.17	45.10	0.00	0.00	0.00	45.94
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	6 638.66	3 796.83	4 333.92	608.47	4 938.61	0.00	0.00	0.00	20 315.89

[Original: English]
[2 May 2018]

Fiscal year: 2017

National currency and unit of measurement: millions of euros

Resource class	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel		0.00	50.00	10.37	7.89	14.69	72.48	0.00	0.00	0.00	0.00	155.43
1.1 Contingents		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Active military personnel		0.00	48.50	9.87	7.26	11.97	35.51	0.00	0.00	0.00	0.00	113.11
1.3 Reserves		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4 Civilian personnel		0.00	1.50	0.50	0.63	2.72	25.60	0.00	0.00	0.00	0.00	30.95
1.5 Military pensions		0.00	0.00	0.00	0.00	0.00	11.37	0.00	0.00	0.00	0.00	11.37
2. Operations and maintenance		0.00	30.09	11.67	9.07	2.57	86.29	0.00	0.00	0.00	0.00	139.69
2.1 Materials for current use		0.00	4.06	1.11	0.82	0.28	18.11	0.00	0.00	0.00	0.00	24.38
2.2 Maintenance and repair		0.00	1.33	0.30	0.07	0.02	9.45	0.00	0.00	0.00	0.00	11.17
2.3 Purchased services		0.00	0.46	0.55	0.40	0.12	17.51	0.00	0.00	0.00	0.00	18.84
2.4 Other		0.00	24.24	9.91	7.78	2.15	41.22	0.00	0.00	0.00	0.00	85.30
3. Procurement and construction (investments)		0.00	96.63	0.72	34.58	5.20	27.32	0.00	0.00	0.00	0.00	164.45
3.1 Procurement		0.00	49.66	0.71	23.67	1.51	19.39	0.00	0.00	0.00	0.00	94.94
3.1.1 Aircraft and engines		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2 Missiles, including Conventional warheads		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs		0.00	0.00	0.00	3.68	0.00	0.00	0.00	0.00	0.00	0.00	3.68
3.1.4 Ships and boats		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.5 Armoured vehicles		0.00	25.77	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	25.77
3.1.6 Artillery		0.00	5.46	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	5.46
3.1.7 Other ordnance and ground force weapons		0.00	9.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	9.40
3.1.8 Ammunition		0.00	0.93	0.00	0.00	0.00	5.17	0.00	0.00	0.00	0.00	6.10

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	4.53	0.71	19.96	1.43	3.69	0.00	0.00	0.00	30.32
3.1.10 Non-armoured vehicles	0.00	2.31	0.00	0.03	0.08	10.50	0.00	0.00	0.00	12.92
3.1.11 Other	0.00	1.26	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1.26
3.2 Construction	0.00	46.97	0.01	10.91	3.69	7.93	0.00	0.00	0.00	69.51
3.2.1 Air bases, airfields	0.00	0.00	0.00	8.39	0.00	0.00	0.00	0.00	0.00	8.39
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.05	0.00	0.00	0.00	0.05
3.2.4 Personnel facilities	0.00	13.42	0.00	2.48	3.19	1.06	0.00	0.00	0.00	20.15
3.2.5 Training facilities	0.00	0.05	0.00	0.00	0.00	0.25	0.00	0.00	0.00	0.30
3.2.6 Other	0.00	33.50	0.01	0.04	0.50	6.57	0.00	0.00	0.00	40.62
4. Research and development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	176.72	22.76	51.54	22.46	186.09	0.00	0.00	0.00	459.57

[Original: English]
[7 May 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians Undistributed	(10) Total military expenditures
1. Personnel	0.00	107.80	13.30	24.20	108.20	55.20	0.00	2.50	0.00	311.20
1.1 Conscripts	0.00	13.00	0.30	0.30	2.80	0.20	0.00	0.00	0.00	16.60
1.2 Active military personnel	0.00	84.10	11.60	22.10	76.70	32.30	0.00	2.50	0.00	229.30
1.3 Reserves	0.00	9.50	0.00	0.00	0.90	0.50	0.00	0.00	0.00	10.90
1.4 Civilian personnel	0.00	1.20	1.40	1.80	16.70	22.20	0.00	0.00	0.00	43.30
1.5 Military pensions	0.00	0.00	0.00	0.00	11.10	0.00	0.00	0.00	0.00	11.10
2. Operations and maintenance	0.00	78.60	8.30	29.50	45.70	30.20	0.00	1.50	0.00	193.80
2.1 Materials for current use	0.00	39.00	2.80	7.10	18.90	2.60	0.00	0.60	0.00	71.00
2.2 Maintenance and repair	0.00	22.90	3.70	16.70	6.50	1.70	0.00	0.20	0.00	51.70
2.3 Purchased services	0.00	7.10	1.30	1.70	7.60	3.80	0.00	0.20	0.00	21.70
2.4 Other	0.00	9.60	0.50	4.00	12.70	22.10	0.00	0.50	0.00	49.40
3. Procurement and construction (investments)	0.00	196.10	5.00	72.10	74.80	20.00	0.00	0.00	0.00	368.00
3.1 Procurement	0.00	176.80	5.00	65.20	62.90	14.80	0.00	0.00	0.00	324.70
3.1.1 Aircraft and engines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2 Missiles, including Conventional warheads	0.00	0.40	0.00	3.60	13.00	0.00	0.00	0.00	0.00	17.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	0.00	0.00	2.00	0.00	0.00	0.00	0.00	2.00
3.1.5 Armoured vehicles	0.00	66.40	0.00	0.00	0.00	0.00	0.00	0.00	0.00	66.40
3.1.6 Artillery	0.00	10.80	0.00	0.00	0.00	0.00	0.00	0.00	0.00	10.80
3.1.7 Other ordnance and ground force weapons	0.00	2.90	0.00	0.00	2.60	0.00	0.00	0.00	0.00	5.50
3.1.8 Ammunition	0.00	33.40	1.30	0.40	5.00	0.20	0.00	0.00	0.00	40.30

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) military Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians Undistributed	(10) Total military expenditures
3.1.9 Electronics and communications	0.00	38.90	3.20	58.10	17.80	13.70	0.00	0.00	0.00	131.70
3.1.10 Non-armoured vehicles	0.00	13.60	0.00	2.40	2.60	0.30	0.00	0.00	0.00	18.90
3.1.11 Other	0.00	10.40	0.50	0.70	19.90	0.60	0.00	0.00	0.00	32.10
3.2 Construction	0.00	19.30	0.00	6.90	11.90	5.20	0.00	0.00	0.00	43.30
3.2.1 Air bases, airfields	0.00	0.00	0.00	2.70	0.00	0.00	0.00	0.00	0.00	2.70
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.40	0.00	3.20	0.20	1.80	0.00	0.00	0.00	5.60
3.2.4 Personnel facilities	0.00	7.30	0.00	0.40	2.20	3.20	0.00	0.00	0.00	13.10
3.2.5 Training facilities	0.00	1.60	0.00	0.00	1.70	0.00	0.00	0.00	0.00	3.30
3.2.6 Other	0.00	10.00	0.00	0.60	7.80	0.20	0.00	0.00	0.00	18.60
4. Research and development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	382.50	26.60	125.80	228.70	105.40	0.00	4.00	0.00	873.00

Montenegro

A/73/154

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

Resource costs	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Control support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel			24 585 898.97				5 183 479.72					29 769 378.69
1.1	Conscripts											
1.2	Active military personnel		22 492 119.43				3 116 759.08					25 608 878.51
1.3	Reserves											
1.4	Civilian personnel		2 093 779.54				2 066 720.64					4 160 500.18
1.5	Military pensions											
2. Operations and maintenance												
2.1	Materials for current use		7 049 726.61				195 887.67					9 001 614.28
2.2	Maintenance and repair		2 423 637.84				298 159.46					2 721 79.30
2.3	Purchased services		974 572.44				103 198.51					1 077 770.95
2.4	Other		2 681 038.25				945 651.33					3 626 689.58
3. Procurement and construction (investments)			970 478.08				604 878.37					1 575 356.45
3.1	Procurement		3 458 031.15				158 451.3					3 616 482.48
3.1.1	Aircraft and engines		2 947 345.04				158 451.33					3 105 796.37
3.1.2	Missiles, including conventional warheads		1 067 000.00									1 067 000.00
3.1.3	Nuclear warheads and bombs											
3.1.4	Ships and boats		244 676.00									244 676.00
3.1.5	Armoured vehicles											547 995.00
3.1.6	Artillery											
3.1.7	Other ordnance and ground force weapons											122 880.00
3.1.8	Ammunition											240 405.23

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications		74 724.69				88 308.84					830 033.53
3.1.10 Non-armoured vehicles		530 659.12				70 142.49					600 801.61
3.1.11 Other											
3.2 Construction											
3.2.1 Air bases, airfields		510 686.11									510 686.11
3.2.2 Naval bases and facilities											
3.2.3 Electronics facilities											
3.2.4 Personnel facilities		148 582.82									148 582.82
3.2.5 Training facilities											
3.2.6 Other		362 103.29									362 103.29
4. Research and development											
4.1 Basic and applied research											
4.2 Development, testing and evaluation											
5. Total (1+2+3+4)		35 093 056.73				7 293 818.72					42 387 475.45

Netherlands

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	950 927.00	556 965.00	417 211.00	324 889.00	2 252 987.00	1 015.00	55 408.00	619.00	0.00	4 560 021.00
1.1 Conscripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Active military personnel	0.00	848 581.00	439 040.00	372 635.00	297 511.00	383 558.00	1 015.00	55 408.00	619.00	0.00	2 398 367.00
1.3 Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4 Civilian personnel	0.00	102 346.00	117 925.00	44 576.00	27 378.00	453 732.00	0.00	0.00	0.00	0.00	745 957.00
1.5 Military pensions	0.00	0.00	0.00	0.00	0.00	1 415 697.00	0.00	0.00	0.00	0.00	1 415 697.00
2. Operations and maintenance	0.00	331 389.00	237 444.00	328 002.00	46 430.00	1 367 812.00	572.00	135 428.00	619.00	0.00	2 447 696.00
2.1 Materials for current use	0.00	15 248.00	4 761.00	1 332.00	581.00	103 650.00	0.00	4 881.00	0.00	0.00	130 453.00
2.2 Maintenance and repair	0.00	176 052.00	132 445.00	205 294.00	37.00	96 887.00	0.00	22 547.00	0.00	0.00	633 262.00
2.3 Purchased services	0.00	0.00	0.00	57 376.00	0.00	0.00	0.00	0.00	0.00	0.00	57 376.00
2.4 Other	0.00	140 089.00	100 238.00	64 000.00	45 812.00	1 167 275.00	572.00	108 000.00	619.00	0.00	1 626 605.00
3. Procurement and construction (investments)	0.00	0.00	0.00	0.00	0.00	1 469 021.00	0.00	5 130.00	0.00	0.00	1 474 151.00
3.1 Procurement	0.00	0.00	0.00	0.00	0.00	1 210 794.00	0.00	5 130.00	0.00	0.00	1 215 924.00
3.1.1 Aircraft and engines	0.00	0.00	0.00	0.00	0.00	505 608.00	0.00	0.00	0.00	0.00	505 608.00
3.1.2 Missiles, including conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	49 740.00	0.00	0.00	0.00	0.00	49 740.00
3.1.4 Ships and boats	0.00	0.00	0.00	0.00	0.00	120 419.00	0.00	0.00	0.00	0.00	120 419.00
3.1.5 Armoured vehicles	0.00	0.00	0.00	0.00	0.00	94 793.00	0.00	0.00	0.00	0.00	94 793.00
3.1.6 Artillery	0.00	0.00	0.00	0.00	0.00	1 067.00	0.00	0.00	0.00	0.00	1 067.00
3.1.7 Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	0.00	72 340.00	0.00	0.00	0.00	0.00	72 340.00
3.1.8 Ammunition	0.00	0.00	0.00	0.00	0.00	51 703.00	0.00	5130.00	0.00	0.00	56 833.00

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	0.00	0.00	0.00	0.00	107 600.00	0.00	0.00	0.00	0.00	107 600.00
3.1.10 Non-armoured vehicles	0.00	0.00	0.00	0.00	0.00	46 128.00	0.00	0.00	0.00	0.00	46 128.00
3.1.11 Other	0.00	0.00	0.00	0.00	0.00	161 396.00	0.00	0.00	0.00	0.00	161 396.00
3.2 Construction	0.00	0.00	0.00	0.00	0.00	258 227.00	0.00	0.00	0.00	0.00	258 227.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	0.00	0.00	0.00	0.00	258 227.00	0.00	0.00	0.00	0.00	258 227.00
4. Research and development	0.00	0.00	0.00	0.00	0.00	57 017.00	0.00	0.00	0.00	0.00	57 017.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	57 017.00	0.00	0.00	0.00	0.00	57 017.00
5. Total (1+2+3+4)	0.00	1 282 316.00	794 409.00	745 213.00	371 319.00	5 146 837.00	1 587.00	195 966.00	1 238.00	0.00	8 538 885.00

Notes:

•• Column 8 figures concern military missions conducted under mandate of the European Union, the North Atlantic Treaty Organization (NATO) and the United Nations. Figures are derived from the budget statements of the Ministry of Defence for the year 2017 (final act) (Amounts x € 1,000) realized figures, sanctioned as of 16 May 2018.

Explanations and clarifications:

Wherever and whenever possible the Netherlands defence organization will adopt NATO doctrine as national doctrine.

The Ministry of Defence reinforces its digital resilience and the ability to perform cyberoperations. The deployability of the Dutch armed forces and the effectiveness in the digital domain can therefore be increased. This increase is in addition to the one-off investment of €17 million for the year 2017 through 2019 inclusive, decided upon by the Cabinet in 2017. In 2017, the Government also decided that, with €20 million for 2018, extra money would be available for the task of guarding the border.

Poland

34/52

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: zloty

Resource costs/Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	3 025 034.60	579 915.70	1 446 756.60	816 258.10	12 638 464.70	0.00	0.00	0.00	0.00	18 506 429.70
1.1 Conscripts	0.00	72 479.40	11 463.00	16 450.40	1 157.60	47 968.10	0.00	0.00	0.00	0.00	149 518.50
1.2 Active military personnel	0.00	2 745 736.40	470 376.40	1 117 662.30	701 512.60	3 785 231.50	0.00	0.00	0.00	0.00	8 820 519.20
1.3 Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4 Civilian personnel	0.00	206 818.80	98 076.30	312 643.90	113 587.90	2 192 682.30	0.00	0.00	0.00	0.00	2 923 809.20
1.5 Military pensions	0.00	0.00	0.00	0.00	0.00	6 612 582.80	0.00	0.00	0.00	0.00	6 612 582.80
2. Operations and maintenance	0.00	659 108.90	209 198.80	386 775.60	281 963.80	6 470 127.60	0.00	0.00	0.00	0.00	8 007 174.70
2.1 Materials for current use	0.00	266 320.00	44 344.00	186 738.00	91 681.80	1 515 700.70	0.00	0.00	0.00	0.00	2 104 784.50
2.2 Maintenance and repair	0.00	312 522.00	152 453.00	150 837.00	28 834.50	1 200 120.70	0.00	0.00	0.00	0.00	1 844 767.20
2.3 Purchased services	0.00	3 799.80	463.50	3 307.70	74 388.90	2 038 794.00	0.00	0.00	0.00	0.00	2 120 753.90
2.4 Other	0.00	76 467.10	11 938.30	45 892.90	87 058.60	1 715 512.20	0.00	0.00	0.00	0.00	1 936 869.10
3. Procurement and construction (investments)	0.00	3 457 238.90	1 293 937.60	2 939 821.10	362 505.90	2 637 871.60	0.00	0.00	0.00	0.00	10 691 375.10
3.1 Procurement	0.00	3 325 194.90	1 223 564.60	2 695 570.10	231 601.90	1 416 106.60	0.00	0.00	0.00	0.00	8 892 038.10
3.1.1 Aircraft and engines	0.00	771 287.00	92 815.00	1 520 336.00	42 935.00	27 683.00	0.00	0.00	0.00	0.00	2 455 056.00
3.1.2 Missiles, including Conventional warheads	0.00	2 770.00	245 316.00	931 692.00	0.00	28 331.00	0.00	0.00	0.00	0.00	1 208 109.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	800 391.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	800 391.00
3.1.5 Armoured vehicles	0.00	651 472.00	0.00	0.00	4 283.00	0.00	0.00	0.00	0.00	0.00	655 755.00
3.1.6 Artillery	0.00	209 018.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	209 018.00
3.1.7 Other ordnance and ground force weapons	0.00	630 416.80	5 507.20	7 001.00	60 460.20	23 342.50	0.00	0.00	0.00	0.00	726 727.70
3.1.8 Ammunition	0.00	183 627.00	5 565.00	71 377.00	8 432.20	568 299.00	0.00	0.00	0.00	0.00	837 300.20

18-11571

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	383 297.00	65 247.00	130 146.00	80 554.70	523 296.40	0.00	0.00	0.00	0.00	1 182 541.10
3.1.10 Non-armoured vehicles	0.00	455 446.10	8 001.40	31 240.10	13 906.30	76 596.10	0.00	0.00	0.00	0.00	585 190.00
3.1.11 Other	0.00	37 861.00	722.00	3 778.00	21 030.50	168 558.60	0.00	0.00	0.00	0.00	231 950.10
3.2 Construction	0.00	132 044.00	70 373.00	244 251.00	130 904.00	1 221 765.00	0.00	0.00	0.00	0.00	1 799 337.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Research and development	0.00	60 394.00	1 447.00	1 667.00	0.00	296 205.00	0.00	0.00	0.00	0.00	359 713.00
4.1 Basic and applied research	0.00	60 394.00	1 447.00	1 667.00	0.00	296 205.00	0.00	0.00	0.00	0.00	359 713.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	7 201 776.40	2 084 499.10	4 775 020.30	1 460 727.80	22 042 668.90	0.00	0.00	0.00	0.00	37 564 692.50

Portugal

36/52

[Original: English]
[22 March 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

Resource costs: Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel	0.00	458 676.00	332 167.00	221 297.00	0.00	157 544.00	0.00	0.00	0.00	0.00	1 169 684.00
1.1 Conscripts	0.00	66 568.00	9 429.00	17 798.00	0.00	5 524.00	0.00	0.00	0.00	0.00	99 319.00
1.2 Active military personnel	0.00	323 000.00	271 154.00	164 209.00	0.00	134 730.00	0.00	0.00	0.00	0.00	893 093.00
1.3 Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4 Civilian personnel	0.00	69 108.00	51 584.00	39 290.00	0.00	17 290.00	0.00	0.00	0.00	0.00	177 272.00
1.5 Military pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Operations and maintenance	0.00	55 281.00	60 055.00	41 538.00	0.00	48 413.00	0.00	0.00	0.00	0.00	205 287.00
2.1 Materials for current use	0.00	6 514.00	12 024.00	14 441.00	0.00	883.00	0.00	0.00	0.00	0.00	33 862.00
2.2 Maintenance and repair	0.00	5 964.00	10 281.00	5 875.00	0.00	1 108.00	0.00	0.00	0.00	0.00	23 228.00
2.3 Purchased services	0.00	16 383.00	18 439.00	11 638.00	0.00	14 990.00	0.00	0.00	0.00	0.00	61 450.00
2.4 Other	0.00	26 420.00	19 311.00	9 584.00	0.00	31 432.00	0.00	0.00	0.00	0.00	86 747.00
3. Procurement and construction (investments)	0.00	64 789.00	150 556.00	85 219.00	0.00	177 798.00	0.00	0.00	0.00	0.00	478 362.00
3.1 Procurement	0.00	64 789.00	149 742.00	85 219.00	0.00	177 792.00	0.00	0.00	0.00	0.00	477 542.00
3.1.1 Aircraft and engines	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2 Missiles, including conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.5 Armoured vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.6 Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7 Other ordnance and ground force weapons	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.8 Ammunition	0.00	81.00	2.00	792.00	0.00	4.00	0.00	0.00	0.00	0.00	879.00

18-11571

Resource costs/Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.10 Non-armoured vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.11 Other	0.00	64 708.00	149 740.00	84 427.00	0.00	177 788.00	0.00	0.00	0.00	0.00	476 663.00
3.2 Construction	0.00	0.00	814.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	820.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	6.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	0.00	814.00	0.00	0.00	6.00	0.00	0.00	0.00	0.00	820.00
4. Research and development	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5. Total (1+2+3+4)	0.00	578 746.00	542 778.00	348 054.00	0.00	383 755.00	0.00	0.00	0.00	0.00	1 853 333.00

Romania

Fiscal year: 2017

National currency and unit of measurement: new leu

[Original: English]
[30 March 2018]

Resource costs	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel		0.00	1 941 482.00	355 517.00	641 821.00	0.00	5 133 035.00	0.00	0.00	0.00	0.00	8 071 856.00
1.1	Conscripts	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2	Active military personnel	0.00	1 779 182.00	287 689.00	563 533.00	0.00	1 123 505.00	0.00	0.00	0.00	0.00	3 753 908.00
1.3	Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Civilian personnel	0.00	149 235.00	63 862.00	72 854.00	0.00	504 726.00	0.00	0.00	0.00	0.00	790 677.00
1.5	Military pensions	0.00	13 066.00	3 966.00	5 434.00	0.00	3 504 805.00	0.00	0.00	0.00	0.00	3 527 270.00
2. Operations and maintenance		0.00	300 153.00	83 676.00	536 746.00	0.00	481 717.00	0.00	0.00	0.00	0.00	1 402 291.00
2.1	Materials for current use	0.00	49 363.00	6 768.00	89 346.00	0.00	19 133.00	0.00	0.00	0.00	0.00	164 609.00
2.2	Maintenance and repair	0.00	26 867.00	5 483.00	181 362.00	0.00	8 128.00	0.00	0.00	0.00	0.00	221 839.00
2.3	Purchased services	0.00	32 726.00	5 541.00	15 929.00	0.00	25 046.00	0.00	0.00	0.00	0.00	79 241.00
2.4	Other	0.00	191 197.00	65 884.00	250 110.00	0.00	429 411.00	0.00	0.00	0.00	0.00	936 601.00
3. Procurement and construction (investments)		0.00	739 345.00	175 169.00	3 922 372.00	0.00	431 733.00	0.00	0.00	0.00	0.00	5 268 619.00
3.1	Procurement	0.00	712 749.00	158 710.00	3 850 164.00	0.00	238 430.00	0.00	0.00	0.00	0.00	4 960 053.00
3.1.1	Aircraft and engines	0.00	0.00	0.00	392 517.00	0.00	0.00	0.00	0.00	0.00	0.00	392 517.00
3.1.2	Missiles, including Conventional warheads	0.00	1 252.00	24 174.00	3 020 229.00	0.00	0.00	0.00	0.00	0.00	0.00	3 045 655.00
3.1.3	Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4	Ships and boats	0.00	0.00	38 266.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	38 266.00
3.1.5	Armoured vehicles	0.00	287 458.00	1 937.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	289 395.00
3.1.6	Artillery	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7	Other ordnance and ground force weapons	0.00	24 917.00	27 918.00	65 608.00	0.00	15 622.00	0.00	0.00	0.00	0.00	134 065.00
3.1.8	Ammunition	0.00	43 707.00	1 432.00	8 597.00	0.00	4 014.00	0.00	0.00	0.00	0.00	57 750.00

Resource cost Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	275 737.00	61 856.00	354 510.00	0.00	144 849.00	0.00	0.00	0.00	0.00	836 952.00
3.1.10 Non-armoured vehicles	0.00	74 494.00	3 127.00	8 704.00	0.00	44 941.00	0.00	0.00	0.00	0.00	131 266.00
3.1.11 Other	0.00	5 184.00	0.00	0.00	0.00	29 004.00	0.00	0.00	0.00	0.00	34 188.00
3.2 Construction	0.00	26 596.00	16 459.00	72 208.00	0.00	193 303.00	0.00	0.00	0.00	0.00	308 565.00
3.2.1 Air bases, airfields	0.00	0.00	0.00	21 010.00	0.00	0.00	0.00	0.00	0.00	0.00	21 010.00
3.2.2 Naval bases and facilities	0.00	0.00	3 258.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	3 258.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	2 356.00	0.00	1 590.00	0.00	9 361.00	0.00	0.00	0.00	0.00	13 307.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	24 240.00	13 201.00	49 608.00	0.00	183 942.00	0.00	0.00	0.00	0.00	270 990.00
4. Research and development	0.00	0.00	148.00	176.00	0.00	21 522.00	0.00	0.00	0.00	0.00	21 846.00
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4.2 Development, testing and evaluation	0.00	0.00	148.00	176.00	0.00	21 522.00	0.00	0.00	0.00	0.00	21 846.00
8. Total (1+2+3+4)	0.00	2 980 979.00	614 509.00	5 101 116.00	0.00	6 068 097.00	0.00	0.00	0.00	0.00	14 764 611.00

Serbia

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: Serbian dinar

<i>Resource cost Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	9 367 071.00	0.00	4 020 827.00	16 339 962.00	29 727 860.00
Operations and maintenance	1 930 847.00	0.00	820 528.00	23 070 156.00	25 821 531.00
Procurement and construction	363 634.00	0.00	463 277.00	8 422 725.00	9 249 636.00
Research and development	0.00	0.00	0.00	957 741.00	957 741.00
Other	0.00	0.00	0.00	0.00	0.00
Total	11 661 552.00	0.00	5 304 632.00	48 790 584.00	65 756 768.00

Notes:

Spent funds for 2017 doesn't show funds from the national budget intended for rental compensation for military pensioners (436,856 thousands of Serbian dinars).

Slovakia

[Original: English]
[30 April 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

<i>Resource cost/Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	174 563.17	0.00	96 955.93	272 569.10	544 088.20
Operations and maintenance	14 793.40	0.00	42 625.94	122 718.30	180 137.64
Procurement and construction	35 986.56	0.00	89 272.61	67 923.08	193 182.25
Research and development	0.00	0.00	83.56	302.56	386.12
Other	0.00	0.00	0.00	16 874.87	16 874.87
Total	225 343.13	0.00	228 938.04	480 387.91	934 669.08

Slovenia

[Original: English]
[05 March 2018]

Fiscal year: 2017

National currency and unit of measurement: euro

<i>Resource cost/Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	241 226.70	0.00	0.00	28 430.04	269 656.74
Operations and maintenance	65 105.87	0.00	0.00	13 282.47	78 388.34
Procurement and construction	9 343.05	0.00	0.00	12 684.18	22 027.23
Research and development	0.00	0.00	0.00	288.57	288.57
Other	0.00	0.00	0.00	0.00	0.00
Total	315 675.62	0.00	0.00	54 685.26	370 360.88

Fiscal year: 2017

National currency and unit of measurement: thousands of euros

Resource costs	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel		0.00	70 763.28	12 297.17	10 006.64	0.00	4 615 391.07	0.00	0.00	0.00	1 607 370.92	6 315 828.48
1.1 Conscripts		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.2 Active military personnel		0.00	70 763.28	12 297.17	10 006.04	0.00	3 321 389.14	0.00	0.00	0.00	0.00	3 414 455.63
1.3 Reserves		0.00	0.00	0.00	0.00	0.00	524 130.18	0.00	0.00	0.00	0.00	524 130.18
1.4 Civilian personnel		0.00	0.00	0.00	0.00	0.00	769 871.75	0.00	0.00	0.00	309 932.51	1 079 804.26
1.5 Military pensions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 297 438.41	1 297 438.41
2. Operations and maintenance		0.00	582 672.00	330 639.86	353 720.94	0.00	641 871.34	0.00	0.00	0.00	0.00	1 908 904.14
2.1 Materials for current use		0.00	130 706.84	60 363.45	84 950.08	0.00	94 563.25	0.00	0.00	0.00	0.00	330 583.62
2.2 Maintenance and repair		0.00	223 305.78	176 287.91	172 581.42	0.00	77 152.52	0.00	0.00	0.00	0.00	649 327.63
2.3 Purchased services		0.00	59 279.99	23 758.45	25 338.35	0.00	119 654.92	0.00	0.00	0.00	0.00	228 031.71
2.4 Other		0.00	169 379.39	70 230.05	70 851.09	0.00	300 500.65	0.00	0.00	0.00	0.00	700 961.18
3. Procurement and construction (investments)		0.00	471 214.41	223 575.11	1 157 112.77	0.00	569 258.56	0.00	0.00	0.00	0.00	2 421 160.85
3.1 Procurement		0.00	455 516.34	215 596.85	1 148 849.28	0.00	503 925.44	0.00	0.00	0.00	0.00	2 323 689.91
3.1.1 Aircraft and engines		0.00	90 147.78	2 580.00	1 028 009.23	0.00	315 029.05	0.00	0.00	0.00	0.00	1 435 766.06
3.1.2 Missiles, including conventional warheads		0.00	40 000.00	2 242.96	21 370.14	0.00	0.00	0.00	0.00	0.00	0.00	63 613.10
3.1.3 Nuclear warheads and bombs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats		0.00	0.00	110 168.08	0.00	0.00	0.00	0.00	0.00	0.00	0.00	110 168.08
3.1.5 Armoured vehicles		0.00	203 434.02	41.51	0.00	0.00	0.00	0.00	0.00	0.00	0.00	203 475.53
3.1.6 Artillery		0.00	20 084.63	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	20 084.63
3.1.7 Other ordnance and ground force weapons		0.00	5 176.62	9 600.14	2 378.02	0.00	6 227.46	0.00	0.00	0.00	0.00	23 382.24
3.1.8 Ammunition		0.00	36 203.84	16 827.40	14 030.03	0.00	205.16	0.00	0.00	0.00	0.00	67 356.43

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians Undistributed	(10) Total military expenditures
3.1.9 Electronics and communications	0.00	12 944.29	8 347.43	17 861.48	0.00	84 787.26	0.00	0.00	0.00	123 940.46
3.1.10 Non-armoured vehicles	0.00	26 959.48	14 011.45	14 076.29	0.00	16 680.81	0.00	0.00	0.00	71 728.03
3.1.11 Other	0.00	20 475.68	51 579.88	51 124.09	0.00	80 995.70	0.00	0.00	0.00	204 175.35
3.2 Construction	0.00	15 698.07	8 176.26	8 263.49	0.00	65 333.12	0.00	0.00	0.00	97 470.94
3.2.1 Air bases, airfields	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.6 Other	0.00	15 698.07	8 176.26	8 263.49	0.00	65 333.12	0.00	0.00	0.00	97 470.94
4. Research and development	0.00	0.00	0.00	0.00	0.00	93 579.27	0.00	0.00	0.00	93 579.27
4.1 Basic and applied research	0.00	0.00	0.00	0.00	0.00	21 375.00	0.00	0.00	0.00	21 375.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	0.00	72 204.27	0.00	0.00	0.00	72 204.27
5. Total (1+2+3+4)	0.00	1 124 649.69	566 512.14	1 520 835.75	0.00	5 920 100.24	0.00	0.00	0.00	107 394 72.74

Sweden

[Original: English]
[30 April 2018]

Fiscal year: 2017

National currency and unit of measurement: Swedish krona

<i>Resource cost/ Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	3 592.00	2 043.00	2 530.00	5 576.00	13 741.00
Operations and maintenance	3 582.00	1 926.00	3 674.00	4 875.00	14 057.00
Procurement and construction	3 680.00	2 108.00	7 090.00	3 425.00	16 303.00
Research and development	126.00	156.00	180.00	125.00	587.00
Other	0.00	0.00	0.00	0.00	0.00
Total	10 980.00	6 233.00	13 474.00	14 001.00	44 688.00

Switzerland

A/73/154

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: Swiss franc

Resource costs	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel		0.00	486.60	0.00	154.40	0.00	1 014.90	0.00	0.00	0.00	0.00	1 655.90
1.1	Conscripts	0.00	135.50	0.00	50.40	0.00	19.10	0.00	0.00	0.00	0.00	205.00
1.2	Active military personnel	0.00	351.10	0.00	104.00	0.00	0.00	0.00	0.00	0.00	0.00	455.10
1.3	Reserves	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
1.4	Civilian personnel	0.00	0.00	0.00	0.00	0.00	995.80	0.00	0.00	0.00	0.00	995.80
1.5	Military pensions	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Operations and maintenance		0.00	649.40	0.00	287.60	0.00	321.10	155.90	3.80	0.00	0.00	1 417.80
2.1	Materials for current use	0.00	0.00	0.00	0.00	0.00	126.10	0.00	0.00	0.00	0.00	126.10
2.2	Maintenance and repair	0.00	550.50	0.00	263.50	0.00	62.30	0.00	0.00	0.00	0.00	876.30
2.3	Purchased services	0.00	13.00	0.00	0.00	0.00	84.90	0.00	0.00	0.00	0.00	97.90
2.4	Other	0.00	85.90	0.00	24.10	0.00	47.80	155.90	3.80	0.00	0.00	317.50
3. Procurement and construction (investments)		0.00	873.60	0.00	376.10	0.00	71.80	0.00	0.00	0.00	0.00	1 321.50
3.1	Procurement	0.00	758.10	0.00	329.90	0.00	2.60	0.00	0.00	0.00	0.00	1 090.60
3.1.1	Aircraft and engines	0.00	0.00	0.00	307.90	0.00	0.00	0.00	0.00	0.00	0.00	307.90
3.1.2	Missiles, including Conventional warheads	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3	Nuclear warheads and bombs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4	Ships and boats	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.5	Armoured vehicles	0.00	58.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	58.30

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
3.1.6 Artillery	0.00	61.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	61.20
3.1.7 Other ordnance and ground force weapons	0.00	263.60	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	263.60
3.1.8 Ammunition	0.00	88.00	0.00	22.00	0.00	0.00	0.00	0.00	0.00	0.00	110.00
3.1.9 Electronics and communications	0.00	104.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	104.20
3.1.10 Non-armoured vehicles	0.00	31.90	0.00	0.00	0.00	0.10	0.00	0.00	0.00	0.00	32.00
3.1.11 Other	0.00	150.90	0.00	0.00	0.00	2.50	0.00	0.00	0.00	0.00	153.40
3.2 Construction	0.00	115.50	0.00	46.20	0.00	69.20	0.00	0.00	0.00	0.00	230.90
3.2.1 Air bases, airfields	0.00	0.00	0.00	27.70	0.00	0.00	0.00	0.00	0.00	0.00	27.70
3.2.2 Naval bases and facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.3 Electronics facilities	0.00	16.20	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	16.20
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	73.90	0.00	18.50	0.00	0.00	0.00	0.00	0.00	0.00	92.40
3.2.6 Other	0.00	25.40	0.00	0.00	0.00	69.20	0.00	0.00	0.00	0.00	94.60
4. Research and development	0.00	80.00	0.00	48.00	0.00	34.90	0.00	0.00	0.00	0.00	162.90
4.1 Basic and applied research	0.00	9.60	0.00	8.00	0.00	5.30	0.00	0.00	0.00	0.00	22.90
4.2 Development, testing and evaluation	0.00	70.40	0.00	40.00	0.00	29.60	0.00	0.00	0.00	0.00	140.00
5. Total (1+2+3+4)	0.00	2 089.60	0.00	866.10	0.00	1 442.70	155.90	3.80	0.00	0.00	4 558.10

The former Yugoslav Republic of Macedonia

[Original: English]
[26 April 2018]

Fiscal year: 2017

National currency and unit of measurement: the former Yugoslav Republic of Macedonia denar

<i>Resource cost/ Force group</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	2 535 101.00	0.00	207 390.00	1 421 812.00	4 164 303.00
Operations and maintenance	230 631.00	0.00	80 450.00	610 493.00	921 574.00
Procurement and construction	41 797.00	0.00	341 126.00	63 500.00	446 423.00
Research and development	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	2 807 529.00	0.00	628 966.00	2 095 805.00	5 532 300.00

Turkey

[Original: English]
[30 April 2018]

Fiscal year: 2017

National currency and unit of measurement: Turkish lira

	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other^a</i>	<i>Total</i>
1. Personnel	8 437.82	2 025.44	2 676.290	9 847.340	22 986.89
2. Operations and maintenance	3 877.570	730.130	1 092.770	1 750.840	7 451.31
3. Procurement and construction (investments)	2 168.170	2 363.100	6 211.310	4 312.370	15 054.95
4. Research and development	0	0	82,150	233.330	315.48
5. Total	14 483.56	5 118.67	10 062.52	16 143.88	45 808.630

^a Central support, administration and command and North Atlantic Treaty Organization and United Nations peacekeeping expenditures are reflected in the column labelled "Other".

Ukraine

[Original: English]
[15 May 2018]

Fiscal year: 2017

National currency and unit of measurement: hryvnia

Resource code	Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency aid to civilians	(10) Undistributed	(11) Total military expenditures
1. Personnel		0.00	17 084 211.40	1 561 174.70	5 461 138.50	12 534 443.40	3 176 377.80	510 960.50	0.00	0.00	0.00	40 328 306.30
1.1 Conscripts		0.00	123 028.90	3 329.10	12 762.20	19 133.10	0.00	0.00	0.00	0.00	0.00	158 193.30
1.2 Active military personnel		0.00	16 015 129.50	1 488 668.00	5 158 135.30	9 343 413.30	3 034 696.00	510 960.50	0.00	0.00	0.00	35 551 002.60
1.3 Reserves		0.00	132 160.30	4 347.50	270.50	22 187.90	4 578.80	0.00	0.00	0.00	0.00	163 545.00
1.4 Civilian personnel		0.00	813 892.70	64 830.10	290 030.50	3 149 709.10	137 103.00	0.00	0.00	0.00	0.00	4 455 565.40
1.5 Military pensions		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
2. Operations and maintenance		0.00	351 019.90	152 047.80	1 481 027.40	795 794.70	12 584 483.20	54 885.50	15 960.20	0.00	0.00	15 435 218.70
2.1 Materials for current use		0.00	174 607.20	15 575.30	202 739.90	204 878.90	2 742 798.20	0.00	0.00	0.00	0.00	3 340 599.50
2.2 Maintenance and repair		0.00	83 961.20	90 053.20	1 188 402.50	186 086.30	2 205 251.40	0.00	0.00	0.00	0.00	3 753 754.60
2.3 Purchased services		0.00	37 276.60	3 344.20	21 953.70	36 044.30	2 680 697.20	0.00	3 970.20	0.00	0.00	2 782 286.20
2.4 Other		0.00	55 174.90	43 075.10	67 931.30	368 785.20	4 955 736.40	54 885.50	12 990.00	0.00	0.00	5 558 578.40
3. Procurement and construction (investments)		0.00	3 677 062.10	426 001.60	1 662 150.10	1 943 341.00	2 269 592.10	0.00	2 054 368.40	0.00	0.00	12 032 515.30
3.1 Procurement		0.00	3 630 293.00	423 217.40	1 616 043.10	1 767 597.00	741 996.10	0.00	2 054 368.40	0.00	0.00	10 233 515.00
3.1.1 Aircraft and engines		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.2 Missiles, including conventional warheads		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.3 Nuclear warheads and bombs		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.4 Ships and boats		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.5 Armoured vehicles		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.6 Artillery		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.7 Other ordnance and ground force weapons		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.8 Ammunition		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Resource costs Force groups	(1) Strategic forces	(2) Land forces	(3) Naval forces	(4) Air forces	(5) Other military forces	(6) Central support administration and command	(7) United Nations peacekeeping	(8) Military assistance and cooperation	(9) Emergency and to civilians	(10) Undistributed	(11) Total military expenditures
3.1.9 Electronics and communications	0.00	8 775.20	4 209.50	6 229.00	2 408.00	441 996.10	0.00	1 670 967.20	0.00	0.00	2 134 585.00
3.1.10 Non-armoured vehicles	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.1.11 Other	0.00	170 549.00	20 673.30	26 935.50	366 146.30	300 000.00	0.00	0.00	0.00	0.00	884 304.10
3.2 Construction	0.00	46 769.10	2 794.20	46 107.00	175 744.00	1 527 596.00	0.00	0.00	0.00	0.00	1 799 000.30
3.2.1 Air bases, airfields	0.00	1 254.60	0.00	20 210.70	0.00	0.00	0.00	0.00	0.00	0.00	21 465.30
3.2.2 Naval bases and facilities	0.00	0.00	1 289.90	0.00	0.00	0.00	0.00	0.00	0.00	0.00	1 289.90
3.2.3 Electronics facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.4 Personnel facilities	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
3.2.5 Training facilities	0.00	0.00	0.00	0.00	0.00	918 312.10	0.00	0.00	0.00	0.00	918 312.10
3.2.6 Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
4. Research and development	0.00	45 514.50	1 494.30	25 896.30	175 744.00	609 283.90	0.00	0.00	0.00	0.00	857 933.00
4.1 Basic and applied research	0.00	556 725.80	0.00	316 811.00	4 184.00	185 023.20	0.00	0.00	0.00	0.00	1 062 744.00
4.2 Development, testing and evaluation	0.00	0.00	0.00	0.00	198.40	0.00	0.00	0.00	0.00	0.00	198.40
5. Total (1+2+3+4)	0.00	556 725.80	0.00	316 811.00	3 985.60	185 023.20	0.00	0.00	0.00	0.00	1 062 545.60
	0.00	21 669 019.20	2 139 224.10	8 921 127.00	15 277 763.10	18 215 476.30	565 846.00	2 070 328.60	0.00	0.00	68 858 784.30

Uruguay

[Original: Spanish]
[22 March 2018]

Fiscal year: 2017

National currency and unit of measurement: Uruguayan pesos

<i>Resource costs/ Force groups</i>	<i>Land forces</i>	<i>Naval forces</i>	<i>Air forces</i>	<i>Other military forces</i>	<i>Total</i>
Personnel	6 117 507.00	2 219 432.00	1 245 533.00	2 132 922.00	11 715 394.00
Operations and maintenance	903 323.00	426 416.00	315 803.00	261 173.00	1 906 715.00
Procurement and construction (investments)	34 401.00	109 818.00	234 090.00	881.00	379 190.00
Research and development	0.00	0.00	0.00	0.00	0.00
Other	0.00	0.00	0.00	0.00	0.00
Total	7 055 231.00	2 755 666.00	1 795 426.00	2 394 976.00	14 001 299.00



General Assembly

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Item 79 of the preliminary list*

**Criminal accountability of United Nations officials
and experts on mission**

Criminal accountability of United Nations officials and experts on mission

Report of the Secretary-General

Summary

The present report has been prepared pursuant to paragraph 29 of General Assembly resolution 72/112. Section II contains information on the policies and procedures of the United Nations Secretariat, funds and programmes regarding credible allegations that reveal that a crime may have been committed by United Nations officials or experts on mission. Section III addresses the relevant policies and procedures of the specialized agencies and related organizations, including coordination mechanisms. Section IV contains a recommendation to help to ensure that such policies and procedures are coherent, systematic and coordinated throughout the United Nations system.

* A/73/50.



I. Introduction

1. In its resolution 72/112, the General Assembly requested the Secretary-General to submit and keep updated a report setting out all relevant existing United Nations policies and procedures of the United Nations system regarding the allegations referred to in paragraphs 18 and 19 of the resolution. Those paragraphs refer to: (a) credible allegations that reveal that a crime may have been committed by United Nations officials or experts on mission and are brought to the attention of the States against whose nationals such allegations are made; and (b) information with respect to investigations or prosecutions of crimes allegedly committed by United Nations officials or experts on mission of which States notified the United Nations. The Assembly also requested the Secretary-General to submit recommendations on coherence and coordination throughout the United Nations system. The present report complements the report of the Secretary-General submitted to the Assembly at its seventy-second session pursuant to its resolution 71/134 (A/72/121).

2. By a letter dated 13 December 2017, the Secretary-General drew the attention of the relevant units of the United Nations Secretariat, funds and programmes, as well as specialized agencies and related organizations, to General Assembly resolution 72/112 and requested them to submit relevant information and recommendations.

3. The present report contains a summary of information received relating to policies and procedures regarding credible allegations that reveal that a crime may have been committed by United Nations officials or experts on mission pursuant to the request for information sent in 2016, as set out in document A/72/121, and the request for information sent in 2017. The report is to be read in conjunction with other relevant reports.¹

4. The United Nations system is composed of the United Nations Secretariat and a number of affiliated funds and programmes, as well as specialized agencies and related organizations. While the United Nations Secretariat, funds and programmes are under the authority of the Secretary-General, the specialized agencies and related organizations are independent international organizations. Coordination and cooperation between the entities of the United Nations system takes place through the United Nations System Chief Executives Board for Coordination (CEB), which meets twice a year and is chaired by the Secretary-General.² CEB comprises 31 executive heads of the United Nations and its funds and programmes, the specialized agencies and related organizations.

5. While the relevant policies and procedures of the different entities of the United Nations system may vary, they are informed by a common framework. This framework is based on the standards of conduct for the international civil service, which were prepared by the International Civil Service Advisory Board in 1954. In its resolution 67/257, the General Assembly approved the revised standards of conduct for the international civil service with effect from 1 January 2013 (A/67/30 and A/67/30/Corr.1, annex IV). Moreover, the relevant policies and procedures of entities that are members of CEB may provide for institutional cooperation.

6. Section II of the present report contains information on the relevant policies and procedures of the United Nations Secretariat, funds and programmes. Section III addresses the relevant policies and procedures of specialized agencies and related organizations, including coordination mechanisms between the different entities of the United Nations system. Section IV contains a recommendation to help to ensure

¹ See, in particular, A/73/71 and the other reports issued under this agenda item (A/73/128 and A/73/129).

² See <http://www.unsystem.org/content/ceb>.

that such policies and procedures are coherent, systematic and coordinated throughout the United Nations system.

II. Policies and procedures of the United Nations Secretariat, funds and programmes

7. The standards of conduct and integrity required of all categories of personnel, while contained in different texts applicable to each category, are similar, since they derive from principles established in Article 101, paragraph 3, of the Charter of the United Nations, which requires the highest standards of integrity of United Nations staff members.

8. United Nations staff members are governed by the standards of conduct set out in the Staff Regulations and Rules of the United Nations (ST/SGB/2018/1) and other administrative issuances. Staff members are bound to respect those standards of conduct through the signing of their letter of appointment. The Staff Regulations embody the fundamental conditions of service and the basic rights, duties and obligations of the Secretariat.

9. In field missions, individual military and police personnel and members of formed police units, as well as some other government-provided personnel, are deployed with the status of experts on mission. Experts on mission are required to sign an undertaking upon commencement of service with the Organization through which they agree to be bound by the provisions contained in the undertaking, including the Regulations Governing the Status, Basic Rights and Duties of Officials other than Secretariat Officials, and Experts on Mission (ST/SGB/2002/9) and such other documents adopted by the United Nations that regulate the conduct of experts on mission.³

10. For United Nations Volunteers, the standards of conduct are contained in their conditions of service, which form part of the offer letter issued by the United Nations Volunteers programme to all volunteers and through which all volunteers are bound.⁴ For individual United Nations consultants and contractors, agreements signed between them and the United Nations contain provisions on the obligation to respect the United Nations standards of conduct.⁵

11. In addition to the Staff Regulations and Rules, the policies and procedures discussed in the following sections include the Secretary-General's bulletins on status, basic rights and duties of United Nations staff members (ST/SGB/2016/9), on special measures for protection from sexual exploitation and sexual abuse (ST/SGB/2003/13) and on protection against retaliation for reporting misconduct and for cooperating with duly authorized audits or investigations (ST/SGB/2017/2/Rev.1); administrative instruction ST/AI/2017/1 on unsatisfactory conduct, investigations and the disciplinary process, which replaces ST/AI/371 and ST/AI/371/Amend.1, on revised disciplinary measures and procedures, for all disciplinary proceedings initiated after 26 October 2017; and information circular ST/IC/2016/25 on the Anti-Fraud and Anti-Corruption Framework of the United Nations Secretariat.

12. Specialized policies and instruments for specific categories of personnel include the Department of Political Affairs/Department of Peacekeeping Operations/Department of Field Support policy on accountability for conduct and discipline in field missions, memorandums of understanding between the United Nations and

³ See Department of Political Affairs/Department of Peacekeeping Operations/Department of Field Support policy on accountability for conduct and discipline in field missions, paras. 11.2 and 11.5.

⁴ *Ibid.*, para. 11.4.

⁵ *Ibid.*, para. 11.7.

troop- and police-contributing countries, Department of Peacekeeping Operations directives for disciplinary matters involving civilian police officers and military observers, the code of conduct for the judges of the United Nations Dispute Tribunal and the United Nations Appeals Tribunal (General Assembly resolution 66/106, annex) and the mechanism for addressing complaints regarding alleged misconduct or incapacity of the judges of the United Nations Dispute Tribunal and the United Nations Appeals Tribunal (General Assembly resolution 70/112, annex).

13. As subsidiary organs of the General Assembly, the funds and programmes are subject to the authority of the Secretary-General and apply the Staff Regulations and Rules. Funds and programmes are required to implement the regulations, rules, policies and procedures of the United Nations concerning cases of alleged misconduct, including alleged criminal behaviour of United Nations staff members or experts on mission. In some instances, funds and programmes take specific action in adopting their own policies and procedures regarding possible criminal conduct by United Nations officials and experts on mission. Such policies and procedures will be referred to where appropriate.⁶

14. The sections below are based on information received from United Nations Secretariat units, the United Nations Development Programme (UNDP), the United Nations Environment Programme (UNEP), the Office of the United Nations High Commissioner for Refugees (UNHCR), the United Nations Entity for Gender Equality and the Empowerment of Women (UN-Women), the United Nations Joint Staff Pension Fund, the United Nations Human Settlements Programme (UN-Habitat), the United Nations Relief and Works Agency for Palestine Refugees in the Near East, the United Nations Office for Project Services (UNOPS), the International Residual Mechanism for Criminal Tribunals and the United Nations University. Where necessary, the information received was updated on the basis of recent changes in relevant policies and procedures.

15. The relevant policies and procedures cover reporting unsatisfactory conduct (sect. II.A), investigation of unsatisfactory conduct (sect. II.B), protection against retaliation (sect. II.C), administrative and disciplinary measures taken by the Secretary-General (sect. II.D) and referrals to Member States (sect. II.E).

A. Reporting unsatisfactory conduct

16. Pursuant to rule 1.2 (c) of the Staff Rules, staff members have the duty to report any breach of the Organization's regulations and rules to the officials whose responsibility it is to take appropriate action and to cooperate with duly authorized audits and investigations. Failure to report may constitute an act of unsatisfactory conduct or misconduct itself.

17. Unsatisfactory conduct is defined as any conduct where a staff member fails to comply with the staff member's obligations under the Charter of the United Nations, the Staff Regulations and Rules of the United Nations or other relevant administrative issuances or to observe the standards of conduct expected of an international civil servant. Unsatisfactory conduct includes conduct of sufficient gravity that rises to the level of misconduct (see ST/AI/2017/1, para. 3.1).

18. The overall responsibility to assist the Secretary-General (and, by extension, programme managers) in fulfilling oversight responsibilities in respect of resources of the Organization lies with the Office of Internal Oversight Services (OIOS), which deals primarily with the possible misconduct on mission of civilian and uniformed officials and experts of the United Nations Secretariat, peacekeeping operations and

⁶ For an overview of the relevant policies and procedures, see also A/72/121.

special political missions. Information about unsatisfactory conduct may be brought to the attention of: (a) the responsible official, with a copy to OIOS; or (b) OIOS. If such information is provided anonymously, it must be brought to the attention of OIOS (*ibid.*, para. 4.3).

19. Unsatisfactory conduct may be reported in different ways, depending on whether the conduct takes place at a main office, in the field or in one of the funds or programmes. OIOS offers an online reporting tool, whereby anyone with information regarding possible wrongdoing where it involves United Nations property, assets, personnel, vendors or implementing partners is strongly encouraged to report the matter to the Investigations Division of OIOS.⁷ In field missions, the reporting avenues may vary depending on the mission, but reports of possible misconduct can generally be made to a secure email address, a telephone hotline or a locked complaint box, or in person to the Conduct and Discipline Team or other mission entities which will then refer the matter to the Conduct and Discipline Team. Anyone can also report unsatisfactory conduct by United Nations personnel directly to OIOS or to the Conduct and Discipline Unit of the Department of Field Support in New York.

20. A number of the funds and programmes, such as UNEP and UN-Women, also address suspected unsatisfactory conduct through OIOS. Several funds and programmes have their own investigative units that provide for the possibility of reporting unsatisfactory conduct. Such investigative units include the UNDP Office of Audit and Investigations, the Office of Internal Audit and Investigations of the United Nations Children's Fund (UNICEF), the UNHCR Inspector General's Office, the Office of the Inspector General of the World Food Programme (WFP), the Office of Audit and Investigation Services and the investigations hotline of the United Nations Population Fund (UNFPA) and the UNOPS Internal Audit and Investigations Group. The role of those investigative units is specified in the rules and policies of the respective fund or programme. For example, chapter I, section 4, of the UNDP legal framework for addressing non-compliance with United Nations standards of conduct of March 2018 provides that in reporting allegations of wrongdoing, staff members may make such a report either to the Office of Audit and Investigations or to their immediate supervisor or other appropriate supervisor within the operating unit.⁸

B. Investigation of unsatisfactory conduct

21. Investigations into suspected unsatisfactory conduct involving United Nations staff members, experts on mission and United Nations Volunteers are conducted under the primary responsibility of the United Nations, in accordance with procedures set out in various administrative issuances, and for contractors in accordance with the terms and conditions of their contract.⁹ When the United Nations conducts an administrative investigation, the evidence collected may be used to support the disciplinary process and, in cases where the misconduct could amount to criminal conduct, the evidence may be used to support national criminal proceedings.

22. Section 6 of administrative instruction ST/AI/2017/1 contains minimum standards for the conduct of investigations. Pursuant to staff regulation 1.2 (r) and staff rule 1.2 (c), staff members are required to fully cooperate with all duly

⁷ OIOS, "Reporting wrongdoing", online reporting tool. Available at <https://oios.un.org/page?slug=reporting-wrongdoing>.

⁸ See UNDP, "Legal framework for addressing non-compliance with United Nations standards of conduct", March 2018, para. 27.

⁹ See ST/AI/2013/4 and OIOS, "Investigations manual", January 2015, sect. 5.2.4 (p. 58).

authorized investigations. Failure to cooperate may be considered unsatisfactory conduct that may amount to misconduct.

23. The Investigations Division of OIOS investigates, with assurances of confidentiality, reports of suspected unsatisfactory conduct, which may amount to misconduct, and makes recommendations for appropriate action to ensure accountability. Investigations are conducted in accordance with policies and procedures set out in the OIOS Investigations Manual. The aim of OIOS investigations is to establish facts and make recommendations in the light of the Office's findings.

24. OIOS transmits the results of its investigations, through an investigation report, to the designated programme manager of the implicated staff member or expert on mission, together with appropriate recommendations to guide the Secretary-General in deciding on administrative and disciplinary action. The Secretary-General or designated programme manager, as appropriate, has the responsibility to consider what action, if any, is to be taken after receipt of the investigation report.

25. OIOS recommendations may include: (a) appropriate action to be taken, including disciplinary or administrative measures; (b) consideration of referral to national authorities, including under General Assembly resolution 62/63; and (c) requesting financial recovery. OIOS is not a law enforcement agency, and does not have subpoena or other coercive statutory powers; however, in cases of possible criminality, OIOS recommends that the subject's substantive office consider, in consultation with the Office of Legal Affairs, referral to national law enforcement authorities (see sect. II.E below).

26. In the case of the funds and programmes, the respective investigative or oversight units typically conduct investigations. For UNDP, the Office of Audit and Investigations has the mandate to investigate all reports of alleged wrongdoing involving UNDP staff members and allegations of fraud and corruption against UNDP, whether committed by UNDP staff members or other persons, parties or entities.¹⁰ On the basis of the evidence collected, the Office decides whether to proceed with a further investigation. The Director of the Office may refer the matter to designated persons, depending on the nature of the allegations and the complexity of the case. The subject of the investigation must be interviewed during the investigation, and the investigators prepare an investigation report giving a full account of the relevant facts and attaching any documentary evidence.

27. In the case of UNHCR, the Inspector General's Office has the mandate to undertake investigations of possible misconduct by UNHCR personnel. The Inspector General's Office is responsible for ensuring that possible misconduct involving any person having a direct contractual link with UNHCR, including staff members, consultants, interns and persons deployed to UNHCR offices and headquarters units, as well as to UNHCR-funded projects under agreements with third parties, is properly investigated. Given the large scope of third party investigative responsibilities, priority is given to serious allegations concerning sexual exploitation and abuse, serious fraud and criminal behaviour that could most severely affect the reputation of UNHCR.

28. In UNOPS, the Internal Audit and Investigations Group investigates allegations of misconduct (such as fraud, corruption and sexual harassment, as well as less serious matters) that involve UNOPS personnel. If the Group finds evidence showing that misconduct occurred, disciplinary proceedings are instituted. At the end of the disciplinary proceedings, if the Executive Director concludes that misconduct occurred, disciplinary measures are imposed on the relevant personnel. In the interests

¹⁰ See UNDP, "Legal framework", chap. II (Investigation).

of transparency, the Executive Director may inform the UNOPS governing body, the Executive Board of the United Nations Development Programme, the United Nations Populations Fund and the United Nations Office for Project Services, of disciplinary decisions taken in the course of the preceding year and publish an annual report of cases of misconduct that have resulted in the imposition of disciplinary measures.¹¹

C. Protection against retaliation

29. Misconduct is regulated by Secretary-General's bulletin ST/SGB/2017/2/Rev.1. Under the previous Secretary-General's bulletin (ST/SGB/2005.21), staff members were protected against retaliation for reporting misconduct by staff members. ST/SGB/2017/2/Rev.1 expands the scope of application of the policy by including protection against retaliation for staff members (regardless of the type of appointment or its duration), interns, United Nations Volunteers, individual contractors and consultants.

30. Under ST/SGB/2017/2/Rev.1, protected activity includes: (a) reporting "the failure of one or more staff members to comply with his or her obligations under the Charter of the United Nations, the Staff Regulations and Staff Rules or other relevant administrative issuances, the Financial Regulations and Rules, or the Standards of Conduct of the International Civil Service"; and (b) cooperating in good faith with a duly authorized investigation or audit. With respect to (a), in order to receive protection, the report should be made as soon as possible and no later than six years after the individual becomes aware of the misconduct. Reports of retaliation are to be submitted to the Ethics Office.¹² As a preventive measure, OIOS informs the Ethics Office of any report of wrongdoing that OIOS identifies as posing a retaliation risk, provided that the individual concerned consents to such information being provided.

31. Upon receipt of a report of retaliation, the Ethics Office conducts a preliminary review of the complaint in order to determine whether: (a) the complainant engaged in a protected activity; and (b) there is a prima facie case that the protected activity was a contributing factor in causing the alleged retaliation or threat of retaliation (see ST/SGB/2017/2/Rev.1, para. 7.1). Having completed the preliminary review of a complaint, the Ethics Office may determine that: (a) there is a prima facie case of retaliation or threat of retaliation, in which case the matter is referred to OIOS for investigation; or (b) the matter does not raise a prima facie case of retaliation or threat of retaliation, in which case the complainant is informed accordingly. Pending the completion of the investigation by OIOS, the Ethics Office may recommend that the Secretary-General take appropriate measures to safeguard the interests of the complainant.

32. Once the investigation has been completed, the Ethics Office conducts an independent review of the findings of the report and supporting documents to determine whether there is clear and convincing evidence that the alleged retaliatory action would have been taken absent the protected activity or that the alleged retaliatory action was not made for the purpose of punishing, intimidating or injuring the complainant. If the standard of proof is not met, the Ethics Office considers that retaliation has occurred and recommends appropriate measures to correct the negative consequences and protect the complainant from further retaliation. If the standard of proof is met, the Ethics Office informs the complainant in writing and makes its recommendations to the head of department or office concerned.

¹¹ The annual report does not contain the names of any individuals.

¹² On reporting unsatisfactory conduct generally, see sect. II.A above.

33. Preliminary determinations made by the Ethics Office may be reviewed by the alternate Chair of the Ethics Panel of the United Nations. Administrative decisions taken on the basis of recommendations of the Ethics Office may constitute contestable administrative decisions under chapter XI of the Staff Rules.

34. Some of the funds and programmes, such as UNHCR,¹³ UNDP,¹⁴ WFP,¹⁵ UNICEF,¹⁶ UNFPA¹⁷ and UNOPS,¹⁸ have their own policies against retaliation, which were typically adopted to implement ST/SGB/2005/21 and ST/SGB/2017/2/Rev.1. In the case that the person covered by the respective policy fears retribution or retaliation after reporting, the person may address the concern by filing a report to the ethics office of the fund or programme. As in the case of the Ethics Office of the Secretariat, the ethics office of the respective fund or programme will conduct a preliminary review of whether a credible case of retaliation exists. The matter will then be referred to the relevant internal oversight office for further investigation.

D. Administrative and disciplinary measures

35. Disciplinary measures against United Nations staff members are set out in chapter X of the Staff Regulations and Rules of the United Nations. Staff regulation 10.1 (a) provides that the Secretary-General may impose disciplinary measures on staff members who engage in misconduct.

36. Sections 7–9 of administrative instruction ST/AI/2017/1 contain a step-by-step summary of how matters are dealt with following the completion of an investigation, including details about the disciplinary process. If the Assistant Secretary-General for Human Resources Management decides to initiate a disciplinary process, the staff member shall be notified in writing of the allegations and informed of the right to comment on such allegations and to seek the assistance of counsel through the Office of Staff Legal Assistance or from outside. The staff member is given a reasonable opportunity to respond to the allegations of misconduct. Taking into account the staff member's comments, the Assistant Secretary-General decides whether to close the case, with or without administrative action, or to recommend the imposition of one or more disciplinary measures. In the latter case, the Under-Secretary-General for Management decides whether to impose one or more of the disciplinary measures provided for in staff rule 10.2 (a). The Under-Secretary-General for Management may also decide to impose one or more administrative measures. In some cases, the first step taken with respect to a matter referred to the Office of Human Resources Management is not to initiate a disciplinary process, but rather to request the staff member to provide comments. The request for comment is made in compliance with staff rule 10.2 (c) if the issuance of a reprimand is being contemplated and to assist the Office in deciding whether to initiate a disciplinary process.

37. Staff rule 10.2 sets out the different disciplinary measures. Staff rule 10.4 (a) provides that, at any time after a report of possible misconduct, pending an investigation and the completion of the disciplinary process, a staff member may be placed on administrative leave by the appropriate official.

38. With regard to the funds and programmes, UNDP has the responsibility of taking disciplinary action with regard to its own staff members, as well as to other entities,

¹³ UNHCR, document IOM/043/2008–FOM/045/2008.

¹⁴ UNDP, "Policy for protection against retaliation", April 2018.

¹⁵ WFP, document ED2008/003.

¹⁶ UNICEF, document CF/EXD/2007-005, revision 2.

¹⁷ UNFPA, "Policy for protection against retaliation for reporting misconduct or for cooperating with an authorized fact-finding activity", 25 November 2014.

¹⁸ UNOPS, document OD.ETHICS.2018.01.

such as UN-Women and the United Nations Capital Development Fund, to whom the UNDP legal framework applies, as well as United Nations Volunteers.¹⁹ The UNDP legal framework provides that if all of the facts indicate that misconduct has occurred, the staff member receives a charge letter with the appropriate disciplinary measures.²⁰ If the Director of the Legal Office in the Bureau for Management Services considers that the allegations of wrongdoing are not substantiated, the Director will recommend that the staff member be cleared of the allegations and that the matter be closed.²¹

39. All staff members may file a complaint against administrative and disciplinary measures in the informal or formal system of administration of justice at the United Nations in accordance with chapter XI of the Staff Rules.

E. Referrals to Member States

40. Acts of misconduct may constitute crimes under national laws of the host State, the State of nationality of the alleged subject or the contributing State. In such instances, in addition to taking any disciplinary measure, the United Nations may request that Member States take steps to investigate and prosecute United Nations staff members and experts on mission for the alleged commission of such crimes. The responsibility for criminal accountability rests with Member States under whose jurisdiction any misconduct that constitutes a crime shall be investigated and possibly prosecuted.

41. Under current practice, and pursuant to General Assembly resolution 62/63 on criminal accountability of United Nations officials and experts on mission, as well as subsequent resolutions on the same topic, the Secretariat, as well as the separately administered United Nations funds and programmes, forwards relevant investigation findings to the Office of Legal Affairs for review (see General Assembly resolution 72/112, para. 18). The Office reviews the findings, along with any associated evidentiary materials if deemed necessary, and consults with the substantive entities, as needed, to determine whether there exist credible allegations that a crime may have been committed. The Office also consults on any redactions made to documents to be disclosed. Where credible allegations that a crime may have been committed by United Nations officials or experts on mission exist, they are referred to the Member State against whose nationals such allegations are made, through that State's permanent mission to the United Nations, for appropriate action, including possible prosecution. The Office follows up on the status of those referrals at regular intervals.

42. Pursuant to paragraph 19 of resolution 72/112, the reporting obligations of the Secretary-General have been expanded to include cases where the Organization has been notified by Member States of national investigations or prosecutions of United Nations officials and experts on mission. Under current practice, the Office of Legal Affairs liaises with all Secretariat units, as well as the separately administered funds and programmes, to compile information regarding cases where such notifications have been received. Member States are consulted for updates on the status of such cases and are requested to confirm that the inclusion of information regarding the cases in the report of the Secretary-General would not prejudice national investigations and proceedings concerned, in accordance with paragraph 19 of the resolution.

43. Funds and programmes generally do not directly refer credible allegations that a crime may have been committed by United Nations officials or experts on mission to the permanent mission to the United Nations of the State or States of nationality

¹⁹ UNDP, "Legal framework", para. 5 (a).

²⁰ *Ibid.*, para. 78.

²¹ *Ibid.*, para. 82 (a).

concerned. Rather, they forward investigation reports revealing that criminal conduct may have been committed to the Office of Legal Affairs. Even when funds and programmes directly contact Member States, they report the relevant cases to the Office.

44. Funds and programmes also liaise with the Office of Legal Affairs when matters pertaining to the privileges and immunities of the Organization are concerned.

III. Policies and procedures of specialized agencies and related organizations

45. While specialized agencies and related organizations are part of the United Nations system, they are not subject to the authority of the Secretary-General. Specialized agencies and related organizations, unlike the United Nations funds and programmes, are legally independent international organizations with their own rules, membership, organs and financial resources. Specialized agencies may or may not have been established by the United Nations. Pursuant to Articles 57 and 63 of the Charter of the United Nations, those agencies join the United Nations system through agreements concluded with the Economic and Social Council and approved by the General Assembly. Related organizations become part of the United Nations system through relationship agreements or other arrangements. As noted above, coordination and cooperation between all entities of the United Nations system takes place through CEB.

46. For the purposes of the present report, information on policies and procedures relating to the criminal accountability of their officials and experts on mission was received from 10 specialized agencies and 1 related organization: the Food and Agriculture Organization of the United Nations (FAO), the International Fund for Agricultural Development (IFAD), the International Civil Aviation Organization (ICAO), the International Maritime Organization (IMO), the United Nations Industrial Development Organization (UNIDO), the World Tourism Organization (UNWTO), the World Bank, the World Health Organization (WHO), the World Intellectual Property Organization (WIPO), the World Meteorological Organization (WMO) and the International Atomic Energy Agency (IAEA).

A. Food and Agriculture Organization of the United Nations

47. FAO refers allegations of sexual exploitation and abuse committed by its officials and experts on mission to national authorities for criminal prosecution in accordance with administrative circular 2013/27, which in turn refers to the Secretary-General's bulletin on special measures for protection from sexual exploitation and abuse (ST/SGB/2003/13). Moreover, FAO may act under its policy against fraud and other corrupt practices (administrative circular 2015/08), which provides that evidence of fraud or other corrupt practices obtained by FAO "may be referred to national authorities for their consideration of criminal prosecution of those involved, civil recovery orders or other action".

48. Before referring any allegations to a national authority, the allegations in question are brought to the attention of the Office of the Inspector General, which is responsible for providing oversight of the programmes and operations of FAO through internal audit, investigation and inspection. In line with the Charter for the Office of the Inspector General, the Office reviews the allegations and, if found to be substantiated, completes its investigation and submits a strictly confidential report to the Director General. It is then the responsibility of the Legal Office to advise, in the light of the findings and conclusions of the Office of the Inspector General, as to

whether a referral to national authorities is deemed appropriate in the circumstances. If so, the Legal Office provides advice on the manner and timing of exchanges with national authorities, and also advises the Director General if such exchanges entail considerations of FAO privileges and immunities.

B. International Fund for Agricultural Development

49. The principles underpinning IFAD investigative, disciplinary and sanctions processes are captured in the IFAD investigation and sanction processes, according to which the Office of Audit and Oversight has the responsibility and sole mandate in IFAD to investigate possible instances of irregular practices in IFAD activities and operations.

50. The IFAD policy on preventing fraud and corruption in its activities and operations covers all activities financed and/or managed by IFAD and applies to IFAD staff and all individuals or entities implementing such activities or representing IFAD in any capacity. In accordance with the policy, IFAD applies a zero-tolerance policy in cases where it has determined through an investigative process that: (a) its staff, consultants or individuals acting as representatives of IFAD have engaged in fraudulent, corrupt, collusive or coercive practices;²² and (b) fraudulent, corrupt, collusive or coercive actions have occurred in projects financed through its loans and grants.²³

51. Upon completion of the investigation, the Office of Audit and Oversight transmits its investigative findings to the IFAD Sanctions Committee, which reviews them and acts: (a) as a decisional body on the appropriate sanction to impose on firms, private entities and individuals, including consultants, which may recommend to the President of IFAD that the matter be referred to national authorities, especially if potential violations of national criminal laws are involved; and (b) as an advisory body to the President on the appropriate sanction or measure to impose on IFAD staff members. In the latter case, the Sanctions Committee presents its recommendations to the President of IFAD, which may include that the matter be referred to national authorities, especially if potential violations of national criminal laws are involved. The President takes the final decision on the basis of the Committee's recommendations and applicable IFAD rules and regulations.

C. International Civil Aviation Organization

52. Relevant ICAO policies include the ICAO Service Code, the ICAO staff rules and regulations, the ICAO framework on ethics, the ICAO anti-fraud and anti-corruption policy, the Convention on the Privileges and Immunities of the Specialized Agencies of 1947, and annex III to the Convention ("International Civil Aviation Organization") of 1948.

53. The current ICAO regulatory framework provides for the reporting of unlawful misconduct committed by ICAO officials or experts on mission to the Secretary-General of ICAO or to the organization's Ethics Officer. ICAO may also rely on information from other sources bearing on the conduct of an ICAO staff member.

54. Pursuant to ICAO staff rule 101.19, a staff member who has been arrested, charged with an offence other than a minor traffic violation or summoned before a court as a defendant in a criminal proceeding, or who has been convicted, fined or imprisoned for any offence other than a minor traffic violation, shall immediately

²² IFAD, "Policy on preventing fraud and corruption in its activities and operations", 12 December 2005, para. 12.

²³ *Ibid.*, para. 7.

report the fact to the Secretary-General of ICAO. Pursuant to the ICAO anti-fraud and anti-corruption policy, ICAO staff members shall promptly report any practice contrary, or reasonably suspected of being contrary, to the policy to the Ethics Officer. Furthermore, under the ICAO framework on ethics, staff members should report concerns relating to misconduct directly to the Ethics Officer.

55. If the offence committed results in the prosecution of an ICAO official or expert on mission, ICAO has the right and the duty, in accordance with article VI, section 22, of the Convention on the Privileges and Immunities of the Specialized Agencies, and paragraph 2 (iii) of annex III to the Convention, to waive the immunity of any official or expert in any case where in the opinion of ICAO such immunity would impede the course of justice and can be waived without prejudice to the interests of ICAO.

D. International Maritime Organization

56. The applicable laws, policies and procedures of IMO include: the Convention on the International Maritime Organization; the Convention on the Privileges and Immunities of the Specialized Agencies; the IMO Staff Regulations and Staff Rules, including appendix F, on the policy and procedures on the prevention and detection of fraud and serious misconduct;²⁴ the standards of conduct for the international civil service; the IMO Code of Ethics; the IMO harassment prevention initiative; and the IMO policy for protection against retaliation for reporting misconduct and for cooperating with duly authorized audits and investigations.

57. IMO has an Internal Oversight and Ethics Office, which has overall responsibility to assist the Secretary-General of IMO in fulfilling oversight responsibilities regarding IMO resources. Additionally, the Office deals with cases of protection against retaliation for reporting misconduct and for cooperation with duly authorized audits or investigations. The Office also conducts investigations in cases of alleged serious misconduct. The Office does not conduct criminal investigations, and appendix F to the IMO Staff Regulations and Staff Rules does not cover serious crimes or cases of sexual exploitation that would require prosecution at the national level.

58. For acts of misconduct on mission, IMO staff on mission fall under the IMO Staff Regulations and Staff Rules, specifically appendix F. Investigations into alleged misconduct are also conducted by the Internal Oversight and Ethics Office in such cases, and disciplinary actions can be imposed on staff on mission. Appendix F also applies to IMO experts on mission.

59. Acts of misconduct may also constitute crimes under the laws of the host States. In such instances, in addition to taking disciplinary action against its staff members, IMO may further request that the Member States prosecute the staff members and experts on mission concerned, waiving their privileges and immunities.

E. United Nations Industrial Development Organization

60. The applicable policies and procedures of UNIDO include: the Convention on the Privileges and Immunities of the Specialized Agencies; the agreement between UNIDO and the Government of Austria regarding the headquarters of UNIDO of 1995; the standards of conduct for the international civil service; the Staff Regulations of UNIDO (article I, duties, obligations and privileges; and article XI, disciplinary measures); the Staff Rules of UNIDO (rules 103.04 (d), 203.04 (b) and 303.05 (c)); Director General's bulletin UNIDO/DGB/(M).94/Rev.1, dated 21 February 2013, on

²⁴ Appendix F to the IMO Staff Regulations and Staff Rules is to a large extent consistent with the policies and procedures of the United Nations Secretariat in respect of serious misconduct.

the policy on fraud awareness and prevention; Director General's bulletin UNIDO/DGB/2017/10, dated 11 December 2017, on the Charter of the Office of Internal Oversight and Ethics of UNIDO; Director General's administrative instruction No. 19, dated 16 January 2012, on the Office's investigation guidelines; and the checklist for the referral of alleged criminal conduct to national authorities for investigation and possible prosecution.

61. UNIDO reported that allegations of criminal conduct on the part of its officials or experts on mission are rare and that the number of referrals to national authorities is likewise negligible, as is the number of notifications received from States concerning the investigation or prosecution of officials or experts on mission.

62. While UNIDO has not found it necessary to promulgate formal policies or procedures governing these matters, the practice of the Office of Legal Affairs of UNIDO with respect to referral to national authorities is well settled. Allegations of criminal conduct necessitating referral typically result from investigations by the Office of Internal Oversight and Ethics of UNIDO, which is mandated to investigate allegations of wrongdoing within the UNIDO secretariat. In the event that an investigative report recommends referral of a case to national authorities for possible prosecution, the Office of Legal Affairs is responsible for advising the Director General of UNIDO on whether the referral is appropriate and, if so, to which national authorities. The Office of Legal Affairs may also make a recommendation for referral in the absence of an internal investigation, if credible information is otherwise brought to its attention.

63. The Office of Legal Affairs of UNIDO has developed an informal checklist of questions and considerations to assist it in fulfilling its advisory function in relation to possible referrals. It should be noted that the referral of allegations of criminal conduct to national authorities is discretionary and not automatic. The final decision on whether to authorize a particular referral rests with the Director General of UNIDO as its chief administrative officer.

64. If an alleged crime is thought to have occurred at headquarters in Vienna, Austria, the referral is made to the authorities of the host State only, regardless of the nationality of the individual involved. Austrian criminal law is applicable within the headquarters of UNIDO, and Austrian criminal courts retain jurisdiction over crimes committed therein, provided that any issues of immunity are settled beforehand. If the official or expert on mission is not present in Austria, or if the alleged offence occurred outside of the territory of Austria, the referral may be made to the authorities of the State in which the offence occurred or to the authorities of the State of nationality of the individual, whichever the Office of Legal Affairs of UNIDO considers is closest from a jurisdictional perspective.

65. Referrals are made by the Office of Legal Affairs of UNIDO using the diplomatic channel; that is, by means of a note verbale from the Legal Adviser addressed to the ministry of foreign affairs or permanent mission of the State concerned. The investigative report and any relevant documentary evidence in the possession of the UNIDO secretariat are normally handed over at the same time. If necessary, the immunity of the official or expert is waived in the note verbale making the referral, thereby ensuring that such immunity is not an impediment to investigation and prosecution. Alternatively, the note verbale may confirm that no immunity is enjoyed in respect of the act in question. If the matter proceeds to trial, the Office of Legal Affairs may send a representative to court and facilitate the attendance of witnesses who are employed by UNIDO.

F. World Tourism Organization

66. UNWTO does not have specific procedures or policies with regard to credible allegations or the prosecution of crimes that may have been committed by its officials or experts on mission. The standard internal procedure for UNWTO officials refers to the UNWTO Staff Regulations and Staff Rules. Regulation 9 states that where privileges and immunities come into question, the official concerned shall immediately report to the Secretary-General of UNWTO, who will decide whether they shall be waived. With regard to experts on mission, UNWTO refers to a similar procedure covered in annex XVIII to the Convention on the Privileges and Immunities of the Specialized Agencies of 1947.

G. World Bank

67. The World Bank addresses allegations that a crime may have been committed by its staff members in accordance with its Staff Rules and, where appropriate, refers the matter to national authorities.

H. World Health Organization

68. All WHO staff have a responsibility to conduct themselves in accordance with the standards of conduct established for international civil servants, to comply with the WHO Staff Regulations and Staff Rules and to observe the principles of integrity, accountability, independence and impartiality, respect and professional commitment, as set out in the WHO Code of Ethics and Professional Conduct. The WHO fraud prevention policy and fraud awareness guidelines, which have been in place since 2005, complemented by the WHO policy on whistle-blowing and protection against retaliation of 2015, are applicable to all WHO staff members, irrespective of their level, function or location. Recently, WHO has developed a policy on sexual exploitation and abuse prevention and response, inspired by the Secretary-General's bulletin on special measures for protection from sexual exploitation and sexual abuse (ST/SGB/2003/13). WHO has also formulated a policy on the acceptable use of information and communications systems.

69. WHO has an Office of Internal Oversight Services, which, *inter alia*, conducts investigations of alleged irregular activities (such as fraud, misconduct, harassment and retaliation). It reports annually to the Director General on its activities and on the status of implementation of recommendations, with a copy to the External Auditor.²⁵ WHO also has an Office of Compliance, Risk Management and Ethics, which, *inter alia*, provides advice on issues relating to ethics. WHO has an external integrity hotline, which facilitates the reporting of wrongdoing across WHO. This mechanism is an independent service not hosted by WHO which takes reports in confidence and, where warranted, anonymously.

70. If suspicions regarding wrongdoing that implies a significant risk to the interests, reputation, operations or governance of WHO arise,²⁶ individuals have the possibility of informing their supervisors through their normal supervisory line. When supervisors or managers receive a report of suspected wrongdoing, they ought to

²⁵ The report is also submitted to the World Health Assembly pursuant to paragraph 112.3 (e) of rule XII of the Financial Rules. It contains a summary of investigations of cases of misconduct and the outcome of any disciplinary proceedings. Cases of referral to national authorities, in particular criminal cases, would also be reported in the report submitted by the Office of Internal Oversight Services to the governing bodies of WHO.

²⁶ See WHO, "Code of Ethics and Professional Conduct", April 2017, para. 124.

address it fully and promptly by seeking the guidance of the Office of Compliance, Risk Management and Ethics or other specialized relevant mechanisms for ethics advice, or by reporting it to the Office of Internal Oversight Services, as applicable. Where a whistle-blower considers it prudent to bypass the normal supervisory line or where the normal communications channels are not available, the whistle-blower may contact the Director of the Office of Internal Oversight Services directly or make use of the Office's confidential mailbox. If after investigation the Office establishes that retaliation against the whistle-blower has occurred, the Director General or Regional Directors will decide on the appropriate remedy and disciplinary proceedings on the basis of the conclusions of the Office's investigation report.

71. The Director General has the overall authority for the detection and prevention of fraud, misappropriation or other inappropriate conduct (assisted by the Comptroller, the Director of the Human Resources Management Department, the Legal Counsel and the Director of the Office of Internal Oversight Services, who have a collective role to implement the fraud prevention policy). The Director General takes disciplinary proceedings in respect of any WHO staff member against whom, in the opinion of the Director General, there is sufficient evidence of fraud, misappropriation or other suspected acts of misconduct.

72. WHO may refer the matter to national authorities, depending on the gravity of the situation and the evidence available. WHO also collaborates with national authorities, including by waiving the immunity of the individual concerned when considered justified.

I. World Intellectual Property Organization

73. WIPO personnel are required to comply with rules promulgated by WIPO related to money-laundering, terrorist financing and so-called prohibited practices (namely, any form of corruption, fraud, collusion or coercion).²⁷ WIPO also promulgates internal office instructions to further elaborate the policies and procedures that WIPO staff must follow. The WIPO Staff Regulations and Rules explicitly provide that "staff members must comply with local laws and honour their private legal obligations" (regulation 1.12). The WIPO Financial Regulations and Rules affirm that officers involved in procurement must observe the terms of the WIPO Staff Regulations and Staff Rules and the standards of conduct for the international civil service. The WIPO Human Resources Management Department has begun to distribute information circulars to all staff describing disciplinary measures applied in WIPO.²⁸

74. WIPO has a number of policies in place to uncover and collect information about possible violations of local law and the policies and rules of WIPO. WIPO staff members have an obligation to self-report involvement with the local criminal justice system to WIPO. Specifically, WIPO staff members must inform the Director General as soon as possible in the event that they are arrested or charged with an offence other than a minor traffic violation, are defendants in a criminal action or are convicted, fined or imprisoned for any offence other than a minor traffic violation.²⁹

75. All WIPO personnel also have a general duty to "report that wrongdoing may have occurred, or any reasonable belief that such wrongdoing may have occurred".³⁰

²⁷ WIPO, office instruction No. 13/2013, paras. 1 and 12.

²⁸ See, for example, WIPO information circular No. 8/2017, which describes disciplinary measures applied in WIPO during the 2016 calendar year.

²⁹ See WIPO, "Staff Regulations and Rules", rule 1.13.1 (c).

³⁰ See WIPO, office instruction No. 58/2012, para. 5. This duty is also reflected in paragraph 20 of the standards of conduct for the international civil service.

In the specific contexts of prohibited practices, money-laundering or terrorist financing, WIPO personnel have an obligation to report to the Internal Oversight Division.³¹ The Director of the Internal Oversight Division is required to “maintain facilities for the submission of complaints by individual staff members as well as any other internal or external parties, concerning alleged misconduct”.³² WIPO staff members may also report allegations of misconduct and other wrongdoing to a hierarchical supervisor, the Office of the Director General or the Chair of the Coordination Committee.³³ WIPO has adopted a whistle-blower protection policy to protect individuals who make such reports against retaliation.³⁴

76. The WIPO Internal Oversight Charter authorizes the Director of the Internal Oversight Division to conduct internal investigations regarding alleged misconduct and other wrongdoing.³⁵ Such investigations are governed by the Division’s investigation policy and investigation manual. Investigations are part of the internal justice system of WIPO, which is based on the organization’s internal regulations and rules, not on national laws.³⁶

77. According to the investigation manual of the Internal Oversight Division, in cases where the investigation substantiates actions which may constitute crimes of a serious nature, the Director of the Division may recommend that the Director General refer the matter to the competent law enforcement authorities.³⁷ With respect to investigations that involve prohibited practices, money-laundering or terrorist financing, the relevant office instruction provides that the Director General may refer a matter or the results of the WIPO investigation to the appropriate national authorities for further investigation and/or criminal prosecution and may consider the lifting of immunity.³⁸

J. World Meteorological Organization

78. Relevant policies and procedures of WMO include: the Financial Regulations (regulations 13.7–13.10); the Charter of the Internal Oversight Office, as well as the Office’s investigation manual; the WMO Code of Ethics; and the policy for protection against retaliation.

79. The Internal Oversight Office is the principal channel for receiving allegations. It is responsible for investigating all allegations or presumptions of fraud, waste, mismanagement or misconduct and for conducting inspections of services and organizational units.

80. WMO staff members have an obligation to report suspected fraud and abuse to the Internal Oversight Office in accordance with the WMO Code of Ethics. Anyone with information regarding fraud against WMO-related activities or involving WMO staff is strongly encouraged to report this information through the direct communication line. When reporting to the direct communication line, individuals are encouraged to be as specific as possible with regard to the basic details of the respective incidents.

³¹ See WIPO, office instruction No. 13/2013, para. 13.

³² See WIPO, Internal Oversight Charter, para. 14.

³³ See WIPO, “Staff Regulations and Rules”, regulation 1.7 (c).

³⁴ See WIPO, office instruction No. 58/2012. See also standards of conduct for the international civil service, para. 20.

³⁵ See WIPO, Internal Oversight Charter, paras. 7 and 25.

³⁶ See WIPO, document IOD/IP/2017/1, para. 11.

³⁷ See WIPO, document IOD/IM/2017/1, para. 174.

³⁸ See WIPO, office instruction No. 13/2013, para. 25.

K. International Atomic Energy Agency

81. The IAEA Staff Regulations and Staff Rules provide that staff members must observe the standards of conduct expected of an international civil servant. Failure to do so may result in disciplinary measures, in accordance with staff regulation 11.01 (see staff rule 1.05.1). Appendix G to the Staff Regulations and Staff Rules contains procedures to be followed in the event of reported misconduct.

82. When there is reason to believe that IAEA staff members have engaged in criminal misconduct, IAEA may take a number of internal actions, such as: (a) reminding the staff members of their obligations; (b) investigating the matter; (c) withholding salary in the case of third-party debts; and (d) initiating disciplinary measures in accordance with the IAEA Staff Regulations and Staff Rules. In 2018, IAEA appointed a new Chief Ethics Officer.

83. In accordance with the agreement between IAEA and Austria, the immunities of IAEA officials and experts on mission shall be waived by IAEA in cases where the immunity impedes the course of justice and where it can be waived without prejudice to the interests of IAEA.³⁹

84. In terms of external action, when there is reason to believe that a crime may have been committed, IAEA may, depending on the case, (a) waive the immunity; (b) cooperate with the appropriate national authorities to facilitate the proper administration of justice by providing relevant information; or (c) answer to inquiries by national judicial authorities.

IV. Conclusions

85. The existing policies and procedures of the United Nations system as presented in the present report show that there is a great measure of coherence and coordination within the United Nations Secretariat, funds and programmes, as well as coordination with specialized agencies and related organizations, in ultimately bringing credible allegations that reveal that a crime may have been committed by United Nations officials or experts on mission to the attention of the States against whose nationals such allegations are made. Nonetheless, the Secretary-General will continue efforts within the system to further strengthen coordination and coherence.

86. In addition, the Secretary-General calls upon Member States to ensure that legislative bodies of the specialized agencies and related organizations address practical problems in the implementation of their policies and procedures relating to the reporting, investigation, referral and follow-up of credible allegations that reveal that a crime may have been committed by personnel in their agencies or organizations.

³⁹ IAEA, document INFCIRC/15, sects. 40 (a) and 43 (b).